

Select Control Agency	Agency	Fund/ Fund Detail	Fund Name	Fund Description (See Step 1)	STEP 1 Is the fund description accurate and complete?  If yes, proceed to Step 3. If no, complete Step 2.	STEP 2 Complete revised fund description, if necessary.	Code of Virginia and/or Appropriation Act Site Reference (See Step 3)	STEP 3 Are the Code of Virginia and/or Appropriation Act Site references accurate and complete?  If yes or N/A, proceed to next fund. If no, complete Step 4.	STEP 4 Complete revised Code of VA and/or Appropriation Act site references, if necessary.
100	100	0000	TITLE NOT FOUND	Budgetary Fund					
100	100	0100	GENERAL	General Fund Activity					
				Accounts for fees paid for parking vehicles in state parking lots.					
100	100	0270	PARKING	Accounts for insurance proceeds received when an insured item is damaged.					
100	100	0290	INSURANCE RECOVERIES	Fixed Assets					
100	100	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Budgetary Fund					
101	101	0000	TITLE NOT FOUND	General Fund Activity					
101	101	0100	GENERAL	Accounts for fees paid for parking vehicles in state parking lots.					
101	101	0270	PARKING	Fixed Assets					
101	101	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Budgetary Fund					
102	102	0000	TITLE NOT FOUND	General Fund Activity					
102	102	0100	GENERAL	Budgetary Fund					
103	103	0000	TITLE NOT FOUND	General Fund Activity					
103	103	0100	GENERAL	General Fund Activity					
104	104	0100	GENERAL	Budgetary Fund					
105	105	0000	TITLE NOT FOUND	General Fund Activity					
105	105	0100	GENERAL	Budgetary Fund					
107	107	0000	TITLE NOT FOUND	General Fund Activity					
107	107	0100	GENERAL	This fund is for fees collected for publications, such as The Session Summary and The Record.					
107	107	0200	SPECIAL	Accounts for fees paid for parking vehicles in state parking lots.					
107	107	0270	PARKING	Activity included on the Legislative Services enterprise fund financial statement template submission					
107	107	0500	ENTERPRISE	Fixed Assets					
107	107	1500	GENERAL FIXED ASSET ACCOUNT GROUP	This fund is used to account for payments from two Code of Virginia vendors. These vendors pay a set fee to obtain the updates to the Code of Virginia. (The state contracts separately with another vendor to publish and distribute the Code to required state entities.) The money is used to cover the cost of providing the updates, as well as for general operations of the agency.					
107	108	0200	SPECIAL	Accounts for fees paid for parking vehicles in state parking lots.					
107	108	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
107	142	0270	PARKING	This fund accounts for Federal funds.					
107	142	1000	FEDERAL TRUST						
107	820	0200	SPECIAL	Accounts for fees paid for parking vehicles in state parking lots.					
107	820	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
107	834	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
107	839	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
107	839	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
107	840	0200	SPECIAL	This is funded by VA Housing Development Authority and is used for administrative costs to support housing studies.					
107	842	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
107	844	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
107	845	0200	SPECIAL	This fund accounts for the Martin Luther King Center. Revenues come from donations and General Fund monies. Expenditures will be used to build the Martin Luther King Center.					
107	847	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					

107	961	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
107	961	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
107	108	0000	TITLE NOT FOUND	Budgetary Fund					
107	108	0100	GENERAL	General Fund Activity					
109	109	0000	TITLE NOT FOUND	Budgetary Fund					
109	109	0100	GENERAL	General Fund Activity					
109	109	0200	SPECIAL	Accounts for revenue received from subscription fees to the legislative electronic information system and legislative publications. These fees are deposited in the "Legislative Automated Service Fund".			Chapter 3.1 Sections 30-34.10, 30-34.10:3		
109	109	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
109	109	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
110	110	0000	TITLE NOT FOUND	Budgetary Fund					
110	110	0100	GENERAL	General Fund Activity					
110	110	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
110	110	0700	TRUST AND AGENCY	Funds from VRS (07) are provided to JLARC for the Commission's reasonable and necessary expenses related to its retirement oversight duties as prescribed in the Code of Virginia.			Chapter 10 Sections 30-78 through 30-84		
110	110	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
111	111	0000	TITLE NOT FOUND	Budgetary Fund					
111	111	0100	GENERAL	General Fund Activity					
111	111	0200	SPECIAL	Accounts for sales tax collected from the sale of Virginia Reports and Court of Appeals Reports.					
111	111	0244	MODEL JURY INSTRUCTIONS	Accounts for revenues and expenditures related to the publication and sale of Model Jury Instructions Booklets.					
111	111	0256	VIRGINIA LAW FOUNDATION FUND	Revenue for this fund comes from private funds from law foundations. It is used for the translation of court documents into Spanish.					
111	111	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
111	111	0280	APPROPRIATED INDIRECT COST RECOVERIES	Accounts for State agencies' share of indirect cost recoveries.					
111	111	0700	TRUST AND AGENCY	This fund accounts for payments received from liable parties (determined by judiciary) for the expenses related to expert testimony in medical malpractice hearings (not court cases). The Supreme Court pays the panel of experts for their time and travel expenses. Subsequently, the judge-determined liable party reimburses the Supreme Court for these expenditures, and their payments are accounted for in this fund.					
111	111	0900	SPECIAL	The budget for the Supreme Court's fund 0953 - Drug Offender Access Fund is recorded in this fund.					
111	111	0905	SPECIAL	Per John Rickman of the Supreme Court, this fund was authorized during the 2006 legislative session. It is funded by administrative fees charged when civil cases are filed. The fund is used by Judicial Branch agencies to upgrade their central computer systems.					
111	111	0953	SPECIAL	Drug offender fees get recorded in agency 997/fund 0953 and then amounts get transferred to this fund at agencies 111, 767, and 777.					
111	111	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
111	111	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
111	112	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
111	113	0200	SPECIAL	Accounts for revenue collected from courts related to the cost of maintaining the Records Indexing System.					
111	113	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
111	113	0410	HIGHWAY MAINTENANCE AND OPERATING FUND	Accounts for various taxes and civil penalties. Funds are used for highway maintenance and administrative costs.					
111	114	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
111	114	0410	HIGHWAY MAINTENANCE AND OPERATING FUND	Accounts for various taxes and civil penalties. Funds are used for highway maintenance and administrative costs.					
111	115	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
111	115	0410	HIGHWAY MAINTENANCE AND OPERATING FUND	Accounts for various taxes and civil penalties. Funds are used for highway maintenance and administrative costs.					

111	116	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
111	116	0410	HIGHWAY MAINTENANCE AND OPERATING FUND	Accounts for various taxes and civil penalties. Funds are used for highway maintenance and administrative costs.					
111	125	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
111	160	0200	SPECIAL	Accounts for sales tax collected from the sale of sentencing guidelines training manuals.					
111	160	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
111	112	0000	TITLE NOT FOUND	Budgetary Fund					
111	112	0100	GENERAL	General Fund Activity					
111	113	0000	TITLE NOT FOUND	Budgetary Fund					
111	113	0100	GENERAL	General Fund Activity					
111	114	0000	TITLE NOT FOUND	Budgetary Fund					
111	114	0100	GENERAL	General Fund Activity					
111	114	0900	DEDICATED SPECIAL REVENUE	No year end balance					
111	115	0000	TITLE NOT FOUND	Budgetary Fund					
111	115	0100	GENERAL	General Fund Activity					
111	116	0000	TITLE NOT FOUND	Budgetary Fund					
111	116	0100	GENERAL	General Fund Activity					
117	117	0000	TITLE NOT FOUND	Budgetary Fund					
117	117	0100	GENERAL	General Fund Activity					
117	117	0200	SPECIAL	This budgetary activity relates to fund 0235 but reports to fund 0200 because ProBud cannot report at the fund detail level.					
117	117	0235	LEGAL AID SERVICES FUND	This fund is used to account for the civil court case filing fee. This fee is transferred to Legal Services Corp (a private not-for-profit organization) to fund civil, legal aid services for indigent individuals. (This is different from court appointed attorneys--public defenders.)			§17.1-278		
117	117	0900	DEDICATED SPECIAL REVENUE	Accounts for mandatory bar dues paid by attorneys licensed in Virginia. The Bar is an administrative arm of the Virginia Supreme Court. The Bar's primary purpose is to regulate the legal profession in Virginia.			§ 10.1-1449		
117	117	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
117	117	Off-CARS	Administration Finance Fund	Accounts for registration fees for annual lawyers meeting which are used to fund the meeting.					
117	117	Off-CARS	Client Protection Trust Fund	Accounts for reimbursements to individuals who lost money due to the actions of a dishonest attorney. An initial amount was set aside to establish this fund and a transfer is made annually from the Bar's Operating Fund (0900). Tthe fund earns interest and receives reimbursements from lawyers who are found to be a fault.			54.1-3913.1, 54.1-3909 through 54.1-3918		
118	118	0000	TITLE NOT FOUND	Budgetary Fund					
118	118	0100	GENERAL	General Fund Activity					
119	119	0000	TITLE NOT FOUND	Budgetary Fund					
119	119	0100	GENERAL	General Fund Activity					
119	119	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
119	121	0200	SPECIAL	Fund accounts for donations to support the Wilder Commission.					
119	121	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
119	121	0410	HIGHWAY MAINTENANCE AND OPERATING FUND	This fund is used to provide for position and support costs of the VA Liaison which was transferred to the OAG thru legislative action. There are no legal restrictions to this fund.					
119	166	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
119	180	0200	SPECIAL	Accounts for fees paid for parking vehicles in state parking lots.					
119	180	0270	PARKING	Council on Indians.					
119	183	0200	SPECIAL	Accounts for fees paid for parking vehicles in state parking lots.					
119	183	0270	PARKING	Accounts for voluntary income tax contributions. Contributions used to implement tributary plans.					
119	184	0200	SPECIAL	This fund accounts for operational activity.					
119	184	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
119	185	0200	SPECIAL	This fund accounts for operational activity and is related to the PASS program.					

119	185	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
119	186	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
119	186	0410	HIGHWAY MAINTENANCE AND OPERATING FUND	Accounts for various taxes and civil penalties. Funds are used for highway maintenance and administrative costs.					
119	187	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
119	188	0200	SPECIAL						
119	188	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
119	190	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
119	192	0205	SEMICONDUCTOR MEMORY/LOGIC WAFER MANUF P	Per the code of Virginia, any qualified manufacturer who makes (i) a cumulative investment of at least \$1 billion, but less than \$2.5 billion, shall be entitled to receive an annual grant payment of up to \$3,720,000, but the cumulative total of such grants shall not exceed \$18.6 million; (ii) a cumulative investment of at least \$2.5 billion, but less than \$4 billion, shall be entitled to receive an annual grant payment of up to \$6,080,000, but the cumulative total of such grants shall not exceed \$30.4 million			Item 506 chapter 4, section 59.1-284.14 of the code		
119	192	0213	SEMICONDUCTOR MEMORY/LOGIC WAFER MANUF P	This is phase II of a 2 phased grant*item 506 section 59.2-284.15 of the appropriation act.					
119	192	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
119	192	0902	GOVERNOR'S MOTION PICTURE OPPORTUNITY FU	These funds are allocated as grants or loans to political subdivisions from the Governors Opportunity Fund. They must be approved by the Governor and made in accordance with procedures established by the Virginia Economic Development Partnership and approved by the State Comptroller. Loans are interest-free. The first \$1,000,000 of repayments is deposited into this fund.					
119	192	0906	INVESTMENT PERFORMANCE GRANT SUBFUND	This fund allows any eligible manufacturer or research and development service that is not eligible for a major employer grant under §2.2-5102, eligible for an investment performance grant as provided by §2.2-5101 of the code of virginia			Code of Virginia 2.2-5101		
119	192	0910	GOVERNOR'S OPPORTUNITY FUND	Accounts for appropriations and revenue from any other source, public or private. Funds used to attract economic development prospects.					
119	193	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
119	454	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.			Item378B.2 of Chapter 4, Special Session I, 2004 Acts of Assembly		
119	454	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
119	454	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
119	836	0200	SPECIAL						
119	853	0200	SPECIAL	This fund accounts for miscellaneous operational activity.					
119	853	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
119	853	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
119	121	0000	TITLE NOT FOUND	Budgetary Fund					
119	121	0100	GENERAL	General Fund Activity					
119	121	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
122	122	0000	TITLE NOT FOUND	Budgetary Fund					
122	122	0100	GENERAL	General Fund Activity					
122	122	0200	SPECIAL	This fund provides appropriation to DPB to defray staff and operational support costs to the Commonwealth Competitional Council.			2006 Acts of Assembly, Chapter 3, Item 263, D.2		
122	122	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
122	122	0900	DEDICATED SPECIAL REVENUE	Coding error to be corrected					
122	122	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
122	949	0700	TRUST AND AGENCY	Budgetary - Central Appropriations - Capital Outlay					

122	949	0739	STRIPPER WELL OIL OVERCHARGE FUND	This fund is used to account for a court settlement (from the late 1970's, early 1980's) that was prompted by price fixing by individual companies that resulted in the state being overcharged. According to federal guidelines, funds must be used for energy efficiency and energy conservation projects. Funds are usually used for capital projects. State agencies, towns, hospitals, schools, etc. can apply for grants from this fund.			2006 Acts of Assembly, Chapter 3, Item 463, A-D		
122	949	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	This fund only contains budgetary activity. This activity is not associated with the general fund or any special revenue funds. (General and Special Revenue funds have budgetary statements in the CAFR.)					
122	951	0300	HIGHER EDUCATION OPERATING	This fund is used to account for tuition and fees, university hospital revenue, auxialry enterporse, and federal and another money used for current operations.			This fund is used in multiple places throughout the Education Section of the Appropriation Act, making it difficult to list every relevant item.		
122	951	0800	DEBT SERVICE	This fund only contains budgetary activity. This activity is not associated with the general fund or any special revenue funds. (General and Special Revenue funds have budgetary statements in the CAFR.)					
122	951	0815	9(D) DEBT SERVICE - CONSTRUCTION COSTS	This fund only contains budgetary activity. This activity is not associated with the general fund or any special revenue funds. (General and Special Revenue funds have budgetary statements in the CAFR.)					
122	951	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	This fund only contains budgetary activity. This activity is not associated with the general fund or any special revenue funds. (General and Special Revenue funds have budgetary statements in the CAFR.)					
122	990	0300	HIGHER EDUCATION OPERATING	This fund is used to account for tuition and fees, university hospital revenue, auxialry enterporse, and federal and another money used for current operations.			This fund is used in multiple places throughout the Education Section of the Appropriation Act, making it difficult to list every relevant item.		
122	995	0734	TEXACO OIL OVERCHARGE FUND	This fund is used to account for a court settlement (from the late 1970's, early 1980's) that was prompted by price fixing by individual companies that resulted in the state being overcharged. According to federal guidelines, funds must be used for energy efficiency and energy conservation projects. Funds are usually used for capital projects. State agencies, towns, hospitals, schools, etc. can apply for grants from this fund.			2006 Acts of Assembly, Chapter 3, Item 463, A-D		
122	995	0739	STRIPPER WELL OIL OVERCHARGE FUND	This fund is used to account for a court settlement (from the late 1970's, early 1980's) that was prompted by price fixing by individual companies that resulted in the state being overcharged. According to federal guidelines, funds must be used for energy efficiency and energy conservation projects. Funds are usually used for capital projects. State agencies, towns, hospitals, schools, etc. can apply for grants from this fund.			2006 Acts of Assembly, Chapter 3, Item 463, A-D		
122	995	0740	DIAMOND SHAMROCK OIL OVERCHARGE FUND	This fund is used to account for a court settlement (from the late 1970's, early 1980's) that was prompted by price fixing by individual companies that resulted in the state being overcharged. According to federal guidelines, funds must be used for energy efficiency and energy conservation projects. Funds are usually used for capital projects. State agencies, towns, hospitals, schools, etc. can apply for grants from this fund.			2006 Acts of Assembly, Chapter 3, Item 463, A-D		
122	995	0951	COMMONWEALTH TECHNOLOGY RESEARCH FUND	This fund is administered by the Center for Innovative Technology (CIT) and should be used primarily to enhance the capability of institutions of higher education to commercialize technologies developed through their research.			2006 Acts of Assembly, Chapter 3, Item 250.3.a		
123	123	0000	TITLE NOT FOUND	Budgetary Fund					
123	123	0100	GENERAL	General Fund Activity					
123	123	0200	SPECIAL	Accounts for revenue collected for MWR and SMR operations.					

123	123	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
123	123	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
123	123	0820	VPBA PROJECTS	Blended component unit recorded from Department of Treasury VPBA financial statement template submissions.					
123	123	0901	ARMORY CONTROL BOARD FUND	Accounts for revenues from renting armories. Funds are used to defray the costs of operating the armory.					
123	123	0916	VIRGINIA MILITARY FAMILY RELIEF FUND	This fund is solely for purposes of assisting members of the VA National Guard and VA residents who are members of the reserves of the armed forces of the US who have been called to extend active duty. Funding comes from G/F donations and gifts.					
123	123	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
123	123	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
111	125	0000	TITLE NOT FOUND	Budgetary Fund					
111	125	0100	GENERAL	General Fund Activity					
127	127	0000	TITLE NOT FOUND	Budgetary Fund					
127	127	0100	GENERAL	General Fund Activity					
127	127	0200	SPECIAL	Fund accounts for donations from citizens to support disaster relief efforts (projects 00ZZZ) as well as other operational activity.					
127	127	0218	FIRE PROTECTION FUND	The Dept of Fire Programs transfers an amount annually to pay the expenses of the Fire Marshall's office at DHCD (agency 165) and EMS (agency 127). This fund accounts for those transfers.					
127	127	0224	VIRGINIA DISASTER RESPONSE FUND	Accounts for funds received from parties causing an accident involving hazardous materials. Funds are used to alleviate damage, etc.					
127	127	0246	DISASTER RECOVERY FUND	Accounts for General Fund Sum Sufficient Appropriations. Funds are used when the Governor declares a "state of emergency"; can be used for anything related to the state of emergency.					
127	127	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
127	127	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
127	127	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment					
127	127	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
127	127	0410	HIGHWAY MAINTENANCE AND OPERATING FUND	Accounts for various taxes and civil penalties. Funds are used for highway maintenance and administrative costs.					
127	127	0820	VPBA PROJECTS	Blended component unit recorded from Department of Treasury VPBA financial statement template submissions.					
127	127	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
127	127	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
129	129	0000	TITLE NOT FOUND	Budgetary Fund					
129	129	0100	GENERAL	General Fund Activity					
129	129	0200	SPECIAL	This fund is used to account for agency portion of administrative expenses related to running the state and The Local Choice health benefits program that is reimbursed from the Health Insurance Fund, Agency 149.			Code of Virginia Section 2.2-2818		
129	129	0202	TRAINING AND FORMS RECOVERY FUND	Accounts for revenues received for the sale of state applications and for training. Funds are used to pay costs of printing and conducting the training.			Code of Virginia at 2.2-1201 (8):		
129	129	0235	CVC PROGRAM FUND	This fund is used to account for the administrative costs of the Combined Virginia Campaign (CVC). The United Way makes an annual payment to DHRM to cover the administrative costs of the program.			Code of Virginia § 2.2-1201.4		
129	129	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
129	129	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
129	129	0700	TRUST AND AGENCY	Activity included on the Risk Management internal service fund financial statement template submission			Code of Virginia § 2.2-2821		
129	129	0711	WORKER'S COMPENSATION FUNDING ACCOUNT	Activity included on the Risk Management internal service fund financial statement template submission			Code of Virginia § 2.2-2821		
129	129	0742	WORKER'S COMPENSATION TRUST FUND	Activity included on the Risk Management internal service fund financial statement template submission			Code of Virginia § 2.2-2821		
129	129	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
129	149	0520	HEALTH INSURANCE FUND - LOCAL	Activity included on DHRM's enterprise financial statement template submission			§2.2-1204		

129	149	0620	HEALTH INSURANCE FUND - STATE	Fund accounts for related Administrative and Claims expenses established to provide health insurance coverage for eligible employees of State government and is accounted for in DHRM's Internal Service fund financial statement template.			\$2.2-2818		
129	149	0621	HEALTH INSURANCE FUND - STATE RESTRICTED	Fund accounts for related Administrative and Claims expenses established to provide health insurance coverage for eligible employees of State government and is accounted for in DHRM's Internal Service fund financial statement template.			\$2.2-2818		
129	149	0700	TRUST AND AGENCY	Fund accounts for related Administrative expenses established to provide fringe benefits for eligible State and Local employees.			\$2.2-2818		
132	132	0000	TITLE NOT FOUND	Budgetary Fund					
132	132	0100	GENERAL	General Fund Activity					
132	132	0202	State Primary Elections Filing Fee fund	This fund accounts for Primary elections filing fees paid by candidates for United States Senators, for representatives in Congress, and for the offices of Governor, Lieutenant Governor, and Attorney General			Code of Virginia § 24.2-524		
132	132	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
132	132	0701	STATE ELECTION FUND - FEDERAL	This fund accounts for the receipt and disbursement of federal funds under the provisions of the Help America Vote Act of 2002 (HAVA).					
132	132	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
133	133	0000	TITLE NOT FOUND	Budgetary Fund					
133	133	0100	GENERAL	General Fund Activity					
133	133	0200	SPECIAL	Accounts for revenues from audits of accounts and records - excluding Circuit Courts and Center for Innovative Technology.					
133	133	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
133	133	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
136	136	0000	TITLE NOT FOUND	Budgetary Fund					
136	136	0100	GENERAL	General Fund Activity					
136	136	0200	SPECIAL	Includes additional funds for Virginia Geographic Information Network (VGIN)					
136	136	0210	ACQUISITION SERVICES SPECIAL FUND	Administered by VITA and used to finance procurement and contracting activities and programs unallowable for federal fund reimbursement.			COV 2.2-2013		
136	136	0222	YEAR 2000 LOAN FUND	This fund was closed out in FY06. It is no longer used.					
136	136	0241	E-GOVERNMENT SERVICES FUND	This fund was closed out in FY06. It is no longer used.					
136	136	0270	PARKING	Activity included on the internal service fund financial statement template submission. Parking fees collected for Richmond Plaza Building					
136	136	0275	PUBLIC-PRIVATE EDUCATION ACT FUND	This fund accounts for fees received related to the Public-Private Education Act Fund. Private entities submit unsolicited proposals for projects in which they feel they could offer the State assistance. The receiving agency can charge a fee to review the proposal ranging from \$5,000 - \$50,000. The funds collected are supposed to offset the costs of reviewing the proposal.			COV 56-575.4		
136	136	0400	COMMONWEALTH TRANSPORTATION	No year end balance					
136	136	0600	INTERNAL SERVICE	Used to support VITA's telecommunications services, direct billed services, consulting services, and computer services activities			COV 2.2-2013		
136	136	0700	TRUST AND AGENCY	No year end balance					
136	136	0900	DEDICATED SPECIAL REVENUE	Includes additional funds for Virginia Geographic Information Network (VGIN)					
136	136	0905	GIS FUND	The fund is used to foster the creative utilization of geographic information and oversee the development of a catalog of GIS data available in the Commonwealth			COV 2.2-2028		
136	136	0910	VA INFORMATION PROVIDERS NETWORK FUND	Activity included on the VIPNET enterprise fund financial statement template submission. VIPNET was formerly a related organization; however this activity is now part of VITA. VIPNET is a profit-based, fee-driven fund, and will therefore be reported as an enterprise fund.					
136	136	0928	WIRELESS E-911 FUND	Activity included on the VITA E-911 enterprise fund financial statement template submission			COV 56-484.13		

				The Fund shall consist of: (i) the transfer of general and nongeneral fund appropriations from state agencies which represent savings that accrue from reductions in the cost of information technology and communication services, (ii) the transfer of general and nongeneral fund appropriations from state agencies which represent savings from the implementation of information technology enterprise projects, (iii) funds identified pursuant to subsection B of § 2.2-2007, (iv) such general and nongeneral fund fees or surcharges as may be assessed to agencies for enterprise technology projects, (v) gifts, grants, or donations from public or private sources, and (vi) such other funds as may be appropriated by the General Assembly. The Fund is to be used to fund major information technology projects or to pay private partners as authorized in subsection B of § 2.2-2007.					
136	136	0931	VIRGINIA TECHNOLOGY INFRASTRUCTURE FUND				COV 2.2-2023		
136	136	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
				Used to support VITA's telecommunications services, direct billed services, consulting services, and computer services activities					
138	138	0600	INTERNAL SERVICE						
140	140	0000	TITLE NOT FOUND	Budgetary Fund					
140	140	0100	GENERAL	General Fund Activity					
140	140	0200	SPECIAL	This fund accounts for special funds - primarily private security services					
140	140	0218	FIRE PROGRAMS FUND	Accounts for special assessments of insurance companies on their premiums. Agency 960 distributes 75% of these collections to localities. Agencies 140 and 411 transfer funds to Agency 960 (not to localities), but they have small cash balances compared to Agency 960.					
140	140	0221	ASSET FORFEITURE AND SEIZURE	Accounts for sale of forfeited drug assets. 90% of the proceeds are distributed to localities that were involved in the investigation. DCJS keeps 10% as an administrative fee.					
140	140	0225	COMMUNITY POLICING FUND	Accounts for tax refund contributions to be used for community policing.					
140	140	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
140	140	0275	PUBLIC-PRIVATE EDUCATION ACT FUND	This fund accounts for fees received related to the Public-Private Education Act Fund. Private entities submit unsolicited proposals for projects in which they feel they could offer the State assistance. The receiving agency can charge a fee to review the proposal ranging from \$5,000 - \$50,000. The funds collected are supposed to offset the costs of reviewing the proposal.					
140	140	0280	APPROPRIATED INDIRECT COST RECOVERIES	Accounts for State agencies' share of indirect cost recoveries.					
140	140	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
140	140	0701	JAIBG TRUST FUND - FEDERAL	This fund accounts for Federal funds.					
140	140	0702	LITERARY FUND	The Literary Fund accounts for revenues from fines, forfeitures, and proceeds from unclaimed property and is used primarily to support public education in the Commonwealth. This fund provides low interest loans to school divisions for construction, renovations, and expansion of school buildings. The entire fund is constitutionally restricted for public schools.					
140	140	0704	FEDERAL TRUST	Federal Justice Assistant Grant Fund					
140	140	0820	VPBA PROJECTS	Blended component unit recorded from Department of Treasury VPBA financial statement template submissions.					
140	140	0900	DEDICATED SPECIAL REVENUE	No year end balance					



140	140	0912	VIRGINIA DOMESTIC VIOLENCE VICTIM FUND	The Virginia Domestic Violence Victim Fund is a special nonreverting fund to be administered by the Department of Criminal Justice Services to support the prosecution of domestic violence cases and victim services, to make funds available to local attorneys for the Commonwealth for the purpose of funding the cost of additional attorneys or to further dedicate existing resources to prosecute felonies and misdemeanors involving domestic violence, sexual abuse, stalking and family abuse, and (ii) law-enforcement authorities or appropriate programs, including civil legal assistance, to assist in protecting and providing necessary services to victims of and children affected by domestic violence, sexual abuse, stalking and family abuse. A portion of the sum collected pursuant to § 16.1-69.48:1 as specified in that section shall be deposited into the state treasury to the credit of this Fund in addition to any other monies appropriated, allocated or received specifically for such purpose. The Fund shall be distributed according to grant procedures adopted			Per § 9.1-116.1 of the Code of VA,		
140	140	0930	VIRGINIA CRIME VICTIM - WITNESS FUND	Relates to the Virginia Crime Victim-Witness Fund, a special non-reverting fund, administered by the Department of Criminal Justice Services to support victim and witness services that meet the minimum standards prescribed for such programs under the Code of Virginia. A portion of the sum collected shall be deposited into the state treasury to the credit of this Fund. The Fund shall be distributed according to grant procedures adopted pursuant to the Code and shall be established on the books of the Comptroller.			§ 19.2-11.1; §§ 16.1-69.48:1, 17.1-275.1, 17.1-275.2, 17.1-275.3, 17.1-275.4, 17.1-275.7, 17.1-275.8, and 17.1-275.9; § 9.1-104		
140	140	0935	INTENSIFIED DRUG ENFORCEMENT JURISDICTION	Accounts for fees collected by the clerk of the circuit court. Funds are used for drug enforcement.					
140	140	0940	REGIONAL CRIMINAL JUSTICE ACADEMY TRAINING	Accounts for certain fees charged by judges or clerks of district courts in criminal or traffic actions. Funds are used to provide financial support for regional criminal justice training academies.					
140	140	0975	COURT FEES SUSPENSE FUND	Clearing account for court fees collected					
140	140	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
140	140	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
140	960	0200	SPECIAL	Agency bookstore operations for Fire Training					
140	960	0218	FIRE PROGRAMS FUND	Accounts for special assessments of insurance companies on their premiums. Agency 960 distributes 75% of these collections to localities. Agencies 140 and 411 transfer funds to Agency 960 (not to localities), but they have small cash balances compared to Agency 960.					
140	960	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
140	960	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
140	960	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
141	141	0000	TITLE NOT FOUND	Budgetary Fund					
141	141	0100	GENERAL	General Fund Activity					
141	141	0200	SPECIAL						
141	141	0229	FEDERAL ASSET FORFEITURE FUND	Proceeds come from the Federal Government for forfeited drug assets in federal cases. State Police disburses the funds for any law enforcement expenditures. If State Police filed the case on behalf of a task force, State Police will also cut checks to local law enforcement agencies who were involved in the case. See Federal Code 21USC Section 881.					
141	141	0239	REGULATORY AND CONSUMER ADVOCACY REVOLVING	Accounts for funds received from consumer advocacy suits where the judge may award money to the Attorney General's office to further specific consumer advocacy efforts. For example, a suit against an insurance company may award money to the Attorney General's office for the regulation of the insurance industry.					
141	141	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
141	141	0280	APPROPRIATED INDIRECT COST RECOVERIES	Accounts for State agencies' share of indirect cost recoveries.					
141	141	0700	TRUST AND AGENCY	This fund accounts for receipts from court ordered judgments that are deposited and subsequently distributed to the appropriate injured parties.					

141	141	0730	ALLSTATE EXPRESS CHECK CASHING SETTLEMENT	This fund accounts for receipts from court ordered judgments that are deposited and subsequently distributed to the appropriate injured parties.					
141	141	0930	VIRGINIA CRIME VICTIM - WITNESS FUND	Relates to the Virginia Crime Victim-Witness Fund, a special non-reverting fund, administered by the Department of Criminal Justice Services to support victim and witness services that meet the minimum standards prescribed for such programs under the Code of Virginia. A portion of the sum collected shall be deposited into the state treasury to the credit of this Fund. The Fund shall be distributed according to grant procedures adopted pursuant to the Code and shall be established on the books of the Comptroller.			§ 19.2-11.1; §§ 16.1-69.48:1, 17.1-275.1, 17.1-275.2, 17.1-275.3, 17.1-275.4, 17.1-275.7, 17.1-275.8, and 17.1-275.9; § 9.1-104		
141	141	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
141	141	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
141	143	0200	SPECIAL						
141	143	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
141	143	0904	DEBT COLLECTION RECOVERY FUND	This fund accounts for debt collections and is similar to fund 0711. Once funds are deposited into this fund, fees are distributed to the Division of Debt Collections, and amounts are distributed to the applicable agencies.					
107	142	0000	TITLE NOT FOUND	Budgetary Fund					
107	142	0100	GENERAL	General Fund Activity					
107	142	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
141	143	0000	TITLE NOT FOUND	Budgetary Fund					
145	145	0000	TITLE NOT FOUND	Budgetary Fund					
145	145	0100	GENERAL	General Fund Activity					
146	146	0000	TITLE NOT FOUND	Budgetary Fund					
146	146	0100	GENERAL	General Fund Activity					
146	146	0200	SPECIAL						
146	146	0275	PUBLIC-PRIVATE EDUCATION ACT FUND	This fund accounts for fees received related to the Public-Private Education Act Fund. Private entities submit unsolicited proposals for projects in which they feel they could offer the State assistance. The receiving agency can charge a fee to review the proposal ranging from \$5,000 - \$50,000. The funds collected are supposed to offset the costs of reviewing the proposal.			COV 56-575.4		
146	146	0280	APPROPRIATED INDIRECT COST RECOVERIES	Accounts for State agencies' share of indirect cost recoveries.					
146	146	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
146	146	0288	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN-N	Accounts for sale of surplus supplies and equipment.					
146	146	0300	HIGHER EDUCATION OPERATING	Coding error to be corrected					
146	146	0700	TRUST AND AGENCY	This fund accounts for private donations that are transferred from the Foundation that are used to support science museum programs and exhibits.					
146	146	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	CARS 08XX Debt Fund - Reported as Capital Projects in the CAFR					
146	146	0820	VPBA PROJECTS	Blended component unit recorded from Department of Treasury VPBA financial statement template submissions.					
146	146	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
146	146	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
146	146	Off-CARS	Gift Shop Enterprise Fund	Accounts for gift shop activities.					
148	148	0000	TITLE NOT FOUND	Budgetary Fund					
148	148	0100	GENERAL	General Fund Activity					
148	148	0200	SPECIAL	Accounts for funds that are used to assist the VA Commission for the Arts in promoting the arts in the Commonwealth. This is voluntary contributions for the Virginia Commission for the arts			58.1-344.3.20		
148	148	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
148	148	0900	DEDICATED SPECIAL REVENUE						
148	148	0910	VIRGINIA ARTS FOUNDATION FUND	Activity included on the Virginia Arts Foundation permanent fund financial statement template submission.					
148	148	1000	FEDERAL TRUST	Accounts for funds that are used to assist the VA Commission for the Arts in promoting arts in the Commonwealth. The principal of the fund cannot be spent.			§ 2.2-2702		
148	148	1000	FEDERAL TRUST	This fund accounts for Federal funds.					

129	149	0000	TITLE NOT FOUND	Budgetary Fund					
129	149	0100	GENERAL	General Fund Activity					
129	149	0600	INTERNAL SERVICE	No year end balance					
151	151	0000	TITLE NOT FOUND	Budgetary Fund					
151	151	0100	GENERAL	General Fund Activity					
151	151	0200	SPECIAL	Accounts for miscellaneous operational activity.					
151	151	0205	SPECIAL	Audit cost recovery fund.					
151	151	0211	COMMONWEALTH CHARGE CARD REBATE FUND	This fund accounts for rebates earned on the Commonwealths statewide charge card program. The cost of administration as well as rebates due to political subdivisions are appropriated from this fund. The remaining revenue reverts to the general fund at year end.			Appropriations Act 254B		
151	151	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
151	151	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
151	151	0700	TRUST AND AGENCY	This fund accounts for funds that are used to service loan activities for individual loans in order to meet the provisions of the Declarations of the dissolved Virginia Education Loan Authority.			Chapter 1073, Item 271		
151	151	0708	EDVANTAGE RESERVE FUND	This fund accounts for funds that are used to service loan activities for individual loans in order to meet the provisions of the dissolved Student Education Assistance Authority.			Chapter 1073, Item 271		
151	151	0903	CRIME VICTIM COMPENSATION	Per Appropriation Act, the Criminal Injuries Compensation Fund will transfer funds to DOA for line of duty payments.			Appropriation Act, Chapter 1042, Item 277 C		
151	151	0936	COMMONWEALTH HEALTH RESEARCH FUND	Fund accounts for the administrative portion of the Commonwealth Health Research Board Permanent Fund.					
151	151	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
151	162	0700	TRUST AND AGENCY	This fund accounts for funds that are used to service loan activities for individual loans in order to meet the provisions of the Declarations of the dissolved Virginia Education Loan Authority.			Chapter 1073, Item 271		
151	162	0708	EDVANTAGE RESERVE FUND	This fund accounts for funds that are used to service loan activities for individual loans in order to meet the provisions of the dissolved Student Education Assistance Authority.			Chapter 1073, Item 271		
151	162	0760	NORTHERN VIRGINIA TRANSPORTATION DISTRIC	Special Revenue Commonwealth Transportation Fund					
151	162	0761	TRANSPORTATION IMPROVEMENT SET-ASIDE FUN	Special Revenue Commonwealth Transportation Funds and debt service funds.					
151	997	0200	SPECIAL	This fund accounts for Treasury loans.					
151	997	0201	GARNISHMENT/CHILD SUPPORT FEES	Accounts for fee charged to do a payroll deduction for court ordered garnishment/child support. Funds are transferred to the general fund.					
151	997	0700	TRUST AND AGENCY	Payroll deduction activities (medical reimbursement, savings bonds, child care, etc.)					
151	997	0702	LITERARY FUND	The Literary Fund accounts for revenues from fines, forfeitures, and proceeds from unclaimed property and is used primarily to support public education in the Commonwealth. This fund provides low interest loans to school divisions for construction, renovations, and expansion of school buildings. The entire fund is constitutionally restricted for public schools.					
151	997	0729	FLEXIBLE BENEFITS CONCENTRATION ACCOUNT	Payroll deduction activities (medical reimbursement, savings bonds, child care, etc.)					
151	997	0953	DRUG OFFENDER ASSESSMENT FUND	Court fees that are collected and then disbursed to several different agencies.					
151	997	2500	TREASURER'S EQUITY IN CASH	This activity in this fund is not reported in the CAFR.					
152	152	0000	TITLE NOT FOUND	Budgetary Fund					
152	152	0100	GENERAL	General Fund Activity					
152	152	0200	SPECIAL						
152	152	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
152	152	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
152	152	0288	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN-N	Accounts for sale of surplus supplies and equipment.					
152	152	0472	HIGHWAY CONSTRUCTION FUND	This fund is considered part of the Transportation Trust Fund.					
152	152	0700	TRUST AND AGENCY	Activity included on the Risk Management Enterprise Fund, Risk Management Internal Service Fund, and Unclaimed Property financial statement template submission			2.2-1837-1840		

152	152	0702	LITERARY FUND	The Literary Fund accounts for revenues from fines, forfeitures, and proceeds from unclaimed property and is used primarily to support public education in the Commonwealth. This fund provides low interest loans to school divisions for construction, renovations, and expansion of school buildings. The entire fund is constitutionally restricted for public schools.			Code Section 55.21		
152	152	0703	UNCLAIMED PROPERTY	This fund accounts for unclaimed and escheat property, including unclaimed property of other states. Activity included in the Unclaimed Property private purpose and agency fund financial statement template submissions.			Code Section 55.21		
152	152	0740	PROPERTY INSURANCE TRUST FUND	Activity included on the Risk Management internal service fund financial statement template submission					
152	152	0741	MISCELLANEOUS INSURANCE TRUST FUND	Activity included on the Risk Management internal service fund financial statement template submission					
152	152	0743	LIABILITY TRUST FUND	Activity included on the Risk Management internal service fund financial statement template submission					
152	152	0744	AUTOMOBILE TRUST FUND	Activity included on the Risk Management internal service fund financial statement template submission					
152	152	0745	LOCAL ENTITIES BOND PROGRAM	Activity included on the Risk Management enterprise fund financial statement template submission			2.2-1837-1840		
152	152	0746	PUBLIC OFFICIALS INSURANCE	Activity included on the Risk Management enterprise fund financial statement template submission			2.2-1837-1840		
152	152	0747	LAW ENFORCEMENT INSURANCE	Activity included on the Risk Management enterprise fund financial statement template submission			2.2-1837-1840		
152	152	0749	COMMUTER RAIL TRUST FUND	Activity included on the Risk Management enterprise fund financial statement template submission			2.2-1837-1840		
152	152	0900	DEDICATED SPECIAL REVENUE						
152	152	0901	WORKFORCE TRAINING ACCESS FUND	Funds are used for technology training			Chapter 814, Item 5481		
152	152	0909	INSURANCE COLLATERAL ASSESSMENT FUND	Accounts for collateral fees from insurance companies					
152	152	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
152	152	Off-CARS	Spanish / American War (LGIP)						
152	152	Off-CARS	Dawson Fund (LGIP)	Funds are held in a perpetual trust for the benefit of Nelson and Albermarle Counties. The interest earnings are distributed to these counties.					
152	152	Off-CARS	Deposits of Insurance Carriers	Accounts for security deposits of insurance carriers as protection to the policy holders of the Commonwealth. When an insurance company goes into bankruptcy, their collateral is put in the Local Government Investment Pool (LGIP). Insurance collateral is not recorded on CARS.					
152	155	0200	SPECIAL						
152	155	0300	HIGHER EDUCATION OPERATING	HIGHER EDUCATION OPERATING					
152	994	0702	LITERARY FUND	The Literary Fund accounts for revenues from fines, forfeitures, and proceeds from unclaimed property and is used primarily to support public education in the Commonwealth. This fund provides low interest loans to school divisions for construction, renovations, and expansion of school buildings. The entire fund is constitutionally restricted for public schools.			Sec 22.1-142-22.1-161		
152	994	0722	MAIN STREET STATION PROPERTY	A portion of VPBA's 1993 bond issuance refinanced VPBA's acquisition of Main Street Station. In FY 2001, the City of Richmond bought Main Street Station from VPBA. Per the Department of Treasury, the sale will be a multi-part transaction. The first part of the transaction took place in FY 2001. The city paid VPBA \$5.2 million towards the purchase of the property. A portion of those funds (approx. \$1.6 million) will be used to defease a portion of the 1993 bonds (Fund 0722, Agency 994). This portion of the funds represents sale proceeds that are essentially being held in escrow toward the partial defeasance of the 1993 bonds. VPBA is not reporting these funds in their statements due to the fact that the assets do not belong to VPBA; the Commonwealth is holding the assets. The remaining amount received is held by DGS toward the construction of the new parking deck (Fund 0922, Agency 194). This fund accounts for the portion of the proceeds from the sale of Main Street Station property that will be used to defease the associated debt.					
152	994	0735	TOBACCO SETTLEMENT FINANCING CORPORATION	To pay debt service on bonds issued by the Tobacco Settlement Financing Corporation to convert future tobacco settlement payments under the Commonwealths Master Settlement agreement					

152	994	0763	DULLES TOLLROAD	This fund must be excluded so as not to duplicate activity in the CAFR due to the fact that VDOT also records the investments and the fund balance related to this activity.			Sec 9(c)		
152	994	0765	POWHITE EXTENSION TOLLROAD	This fund must be excluded so as not to duplicate activity in the CAFR due to the fact that VDOT also records the investments and the fund balance related to this activity.			Sec 9(c)		
152	994	0769	VIRGINIA PUBLIC SCHOOL AUTHORITY	Activity is included on VPSA Component Unit financial statement template submission.			Chapter 11, Title 22.1		
152	994	0771	LOCAL GOVERNMENT INVESTMENT POOL	This fund accounts for statewide Local Government Investment Pool (LGIP) activity. LGIP helps local governmental entities maximize their rate of return by commingling their resources for investment purposes.			2.1-234.1		
152	994	0773	GENERAL SINKING FUND	This fund accounts for monies that have been given to a paying agent (thereby satisfying the Commonwealth's obligation) and are awaiting presentation of bonds and/or coupons by the bondholder for payment. This particular account relates to some old Port Authority debt. Treasury is awaiting notice from the paying agent that all funds have been paid out (either to the bondholder or to Unclaimed Property). The account will be closed when all funds have been paid out.					
152	994	0774	MISCELLANEOUS TRUST FUNDS	This fund is comprised of a \$30,000 non-expendable trust fund that was donated to the state in the 1940's. The interest on the funds is divided and paid to two local high schools. Due to the fact that the beneficiary is external to the state, this will be classified as a private purpose fund.  NOTE: This fund also accounts for other miscellaneous activity, such as suspense items, and payments (GLA 955/956). Directive supplemental information submission specifies non-private-purpose activity. The LGIP related amounts recorded in GLA 955 and GLA 956 are excluded from the CAFR due to the fact that LGIP is recorded from agency 994, fund 0771 and Department of Treasury account histories.					
152	994	0776	9-C HIGHER EDUCATION BONDS	9-C HIGHER EDUCATION BONDS			Sec 9(c)		
152	994	0777	9-D HIGHER EDUCATION BONDS	9-D HIGHER EDUCATION BONDS			9(d)		
152	994	0779	UVA HOSPITAL BOND FUND	Activity included on UVA higher education financial statement template submission			Sec 9(d)		
152	994	0780	VPI BOND FUNDS	Activity included on VPI higher education financial statement template submission			Sec 9(d)		
152	994	0781	GENERAL OBLIGATION BOND FUND	This fund accounts for bond proceeds for 9B bond projects and is reported as Capital Projects in the CAFR.			Sec 9(b)		
152	994	0782	COLEMAN BRIDGE FUND	This fund must be excluded so as not to duplicate activity in the CAFR due to the fact that VDOT also records the investments and the fund balance related to this activity.			Sec 9(c)		
152	994	0800	DEBT SERVICE	This activity is long-term in nature and will be recorded in the CAFR from manual adjusting entries.					
152	996	0474	COMMONWEALTH PORT FUND	This is component unit activity and will be included in the component unit financial statement template/ financial statement submissions.			Sec 9(d)		
154	154	0000	TITLE NOT FOUND	Budgetary Fund					
154	154	0100	GENERAL	General Fund Activity					
154	154	0200	SPECIAL						
154	154	0212	MOTOR VEHICLE DEALER BOARD FUND	Accounts for fees collected to license motor vehicle dealers and salespersons and various other fees. Funds are transferred to the Motor Vehicle Dealer Board.					
154	154	0213	SPECIAL EMERGENCY MEDICAL SERVICE	Accounts for a portion of the vehicle registration fees which are collected at DMV. Funds are transferred to the Dept of Health to provide funding for rescue squad operations. (25% of funds returned to locality to provide training and equipment--local revenue account)					
154	154	0269	ADDITIONAL REGISTRATION FEE FUND	Accounts for additional motor vehicle registration fee. Fee is used for administrative costs of the motor vehicle safety inspection program.					
154	154	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
154	154	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
154	154	0400	COMMONWEALTH TRANSPORTATION	Funds are generated from various taxes and civil penalties. Funds are used for highway maintenance and administrative costs.					

154	154	0406	DRIVER EDUCATION	Accounts for fees charged for a learner's permit. Funds are transferred to the Department of Education and are used to operate driver's education programs in the public schools.					
154	154	0407	INTERNATIONAL REG MOTOR VEHICLES	Accounts for taxes and fees collected by the Commonwealth to be distributed to localities or other states.					
154	154	0408	IFTA OTHER STATES' FUEL USAGE TAXES	Accounts for taxes and fees collected by the Commonwealth to be distributed to localities or other states.					
154	154	0410	HIGHWAY MAINTENANCE AND OPERATING FUND	Accounts for various taxes and civil penalties. Funds are used for highway maintenance and administrative costs.					
154	154	0429	FEDERAL ASSET FORFEITURE FUND	These are proceeds from federal asset confiscation. The funds are allocated back to the states, but have federal stipulations.					
154	154	0430	STATE ASSET FORFEITURE FUND	Funds are related to state asset forfeitures.					
154	154	0451	MOTORCYCLE RIDER SAFETY TRAINING PROGRAM	Accounts for fees collected for the issuance of motorcycle registration, learners permit, etc. Funds are used to finance the cost of the Motorcycle Rider Safety Training Program.					
154	154	0452	TRAFFIC SAFETY FUND	This fund receives \$15 for each \$25 fee collected in excess of 1,000 registrations for license plates bearing the "Drive Smart" legend. Fees are used by the Department of Motor Vehicles to support community traffic safety programs in the Commonwealth.					
154	154	0454	MOTOR VEHICLE SPECIAL FUND	Accounts for various fees and taxes. Funds are used for operational activity.					
154	154	0455	MOTOR CARRIER PERMITS/SINGLE STATE REG F	Accounts for fees that are assessed to commercial trucks. Funds are used for motor carrier enforcement by DMV and State Police.					
154	154	0459	SINGLE STATE REGISTRATION FEE - OTHER ST	Accounts for taxes and fees collected by the Commonwealth to be distributed to localities or other states.					
154	154	0461	AVIATION FEES AND TAXES	Accounts for aviation fuel tax and sales & use tax on airplane sales. Funds are transferred to Dept. of Aviation.					
154	154	0470	PARKING	Accounts for parking fees.					
154	154	0471	TRANSPORTATION TRUST FUND	Accounts for tolls and other revenues derived from transportation projects and appropriations from the General Assembly. Money can only be borrowed from the Transportation Trust Fund if certain restrictions are met in accordance with the Appropriation Act. Repayment must be made.			Section 3-1.03B,C of Chapter 1073		
154	154	0473	PRIORITY TRANSPORTATION FUND	This fund provides funding of specified transportation projects throughout the Commonwealth. Deposits into this fund include (1) additional revenues attributable to the Virginia Fuels Tax Act; (2) Transportation Trust Fund and Highway Maintenance Operating Fund revenues above the amount currently forecast and programmed; (3) beginning July 1, 2002, one-third of insurance license tax revenues; and (4) any other appropriations. Distribution of its funds include (1) any projects designated by the CTB; (2) payment to any authority, locality, commission or other entity; and (3) to support, secure, or leverage financing projects approved by the CTB. Per the Code of Virginia, this fund is part of the Transportation Trust Fund.			33.1-23.03:8 A3		
154	154	0486	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Accounts for recyclable material sales.					
154	154	0488	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN-N	Accounts for sale of surplus supplies and equipment.					
154	154	0700	TRUST AND AGENCY	This fund is reported in the CAFR as part of the Commonwealth Transportation special revenue fund, but the cash at June 30 is transferred out and reported in the Other special revenue fund. The cash comes from the \$500 uninsured motorist fee people must pay to drive a car if they are uninsured and the penalty that individuals are assessed if they are caught driving without insurance. The cash balance less DMV's operating expenses is transferred to SCC (Fund 0700) after year end. SCC pays funds to insurance companies when a loss occurs involving an uninsured motorist based on a pre-established formula.					

154	154	0702	LITERARY FUND	The Literary Fund accounts for revenues from fines, forfeitures, and proceeds from unclaimed property and is used primarily to support public education in the Commonwealth. This fund provides low interest loans to school divisions for construction, renovations, and expansion of school buildings. The entire fund is constitutionally restricted for public schools.					
154	154	0707	MOTOR VEHICLE TRANSACTION RECOVERY FUND	This fund accounts for penalties collected from car dealers/car salesmen. When someone buys a "lemon," they can collect some reimbursement from this fund.					
154	154	0712	MOTOR VEHICLE RENTAL TAX-VPBA DEBT SERVI	DMV collects a 2 % fee on motor vehicles and holds it until it is used to help debt-service STARS debt					
154	154	0725	LOCAL VEHICLE REGISTRATION PROGRAM FUND	DMV collects this on behalf of localities (currently only VA Beach) for locality registration. A processing fee has been withheld prior to deposit in this fund. These funds will be distributed to the locality.					
154	154	0745	ADDITIONAL AUTOMOBILE RENTAL TAX	Accounts for taxes and fees collected by the Commonwealth to be distributed to localities or other states.					
154	154	0746	MOBILE HOME SALES TAX	Accounts for taxes and fees collected by the Commonwealth to be distributed to localities or other states.					
154	154	0748	UNDERGROUND PETROLEUM STORAGE TANK FUND	This fund accounts for a tax assessed on fuel. Funds are transferred to DEQ and used to fund reimbursement claims for remediation of gas and oil spills.					
154	154	0902	SPECIAL	Nonreverting fund consisting of moneys paid into it by virtue of operation per code of Va.					
154	154	0915	COMMONWEALTH NEUROTRAUMA INITIATIVE TRUST	Accounts for grants, donations, bequest from public and private sources, and a portion of fees collected by DMV for suspended or revoked licenses. Funds are used to prevent and/or improve treatment of traumatic spinal cord or brain injuries.					
154	154	0919	VEHICLE EMISSIONS INSPECTION PROGRAM FUN	Accounts for additional registration fees imposed on the owner of any motor vehicle by DMV. Funds are used to cover the costs of the emissions inspection program.					
154	154	0922	SPECIAL LICENSE PLATES FUND	This fund accounts for monies collected on all specialized license plates for the Commonwealth. Previously certain funds collected went to specific license plates, now one fund and RSC will collect all the money. The funds received will then be distributed to the entities who are to receive the funds.					
154	154	0925	VIRGINIA 400TH ANNIVERSARY FUND	This fund accounts for voluntary license plate sales in support of Jamestown 2007.					
154	154	0928	DOG AND CAT STERILIZATION FUND	This fund accounts for the proceeds from the sale of special license plates that are distributed to localities to cover costs of spaying and neutering dogs and cats.					
154	154	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
154	154	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
154	154	Off-CARS	Deposits from Retailers Agency Fund	Certificates of deposit not with the Treasurer of Virginia are refundable deposits from motor fuel retailers to ensure their performance meets regulatory standards.					
154	154	Off-CARS	DMV Deposits in Transit	Activity accounts for local fund deposits-in-transit that are not recorded on CARS. CAFR information is obtained from supplemental information submission.					
154	226	0202	SPECIAL						
154	226	0702	LITERARY FUND	The Literary Fund accounts for revenues from fines, forfeitures, and proceeds from unclaimed property and is used primarily to support public education in the Commonwealth. This fund provides low interest loans to school divisions for construction, renovations, and expansion of school buildings. The entire fund is constitutionally restricted for public schools.					
154	226	0900	DEDICATED SPECIAL REVENUE	This fund is used for primary agency operations.					
154	506	0212	MOTOR VEHICLE DEALER BOARD FUND	Accounts for fees collected to license motor vehicle dealers and salespersons and various other fees. Funds are transferred to the Motor Vehicle Dealer Board.					
154	506	0707	MOTOR VEHICLE TRANSACTION RECOVERY FUND	This fund accounts for penalties collected from car dealers/car salesmen. When someone buys a "lemon," they can collect some reimbursement from this fund.					
154	507	0225	BOARD OF TOWING & RECOVERY OPERATORS	This fund is for fees collected and accrued interest to be disbursed upon warrants of the comptroller.			Code of Virginia 46.2-2804		

154	507	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
152	155	0000	TITLE NOT FOUND	Budgetary Fund					
152	155	0100	GENERAL	General Fund Activity					
156	156	0000	TITLE NOT FOUND	Budgetary Fund					
156	156	0100	GENERAL	General Fund Activity					
156	156	0200	SPECIAL						
156	156	0201	FIREARMS TRANSACTION PROGRAM FUND	This fund accounts for the background investigation fee on prospective gun buyers that is charged to gun dealers. Fees are used to support the administrative costs of performing the background check. This fund was formerly part of fund 0200 at agency 156.					
156	156	0205	ELECTRONIC MAINTENANCE FUND	This fund accounts for the police radio maintenance fee that is charged to other state agencies when the Dept. of State Police performs maintenance on these agency's police radios. Fees are used to support the cost of maintaining the radios. This fund was formerly part of fund 0200 at agency 156.					
156	156	0206	NON-FEDERAL 10% ADMIN FEE FUND	This fund accounts for a 10% administrative fee that is added to other state agency's police patrol bills (for example, VDOT receives a bill from State police for state highway patrol in construction areas). Per the Governor, these funds are to be used for salary inequity adjustments for sworn state police officers. This fund was formerly part of fund 0200 at agency 156.					
156	156	0210	MED-FLIGHT OPERATIONS	Per the 2004 Acts of Assembly approved 6/25/2004, item 307-F, The Department of Health is required to transfer \$1,045,375 to the Department of State Police for aviation (med-flight) operations.					
156	156	0214	DATA LINES FUND	This fund accounts for non-general funding from DMV for the purpose of maintaining data lines (computer services.) This fund was formerly part of fund 0200 at agency 156.					
156	156	0220	CONCEALED WEAPONS PROGRAM	This fund accounts for the background investigation fee that is charged to various entities (churches, schools, etc.) Fees are used to support the administrative costs of performing the background check. This fund was formerly part of fund 0200 at agency 156.					
156	156	0221	STATE POLICE SALES MTR VEHICLES	Accounts for the sale of surplus police cars and the purchase of police cars.					
156	156	0225	HEAT	This fund is the Help Eliminate Auto Theft Fund. SCC collects a fee from individuals' automobile insurance policies. SCC transfers these funds to State Police and they are used to support the cost of locating stolen vehicles and deterring future auto thefts. This fund was formerly part of fund 0200 at agency 156.					
156	156	0227	SEX OFFENDER REGISTRY FUND	Accounts for fee for responding to requests for information from the Registry. Funds are used to support administrative costs of maintaining the registry.					
156	156	0229	FEDERAL ASSET FORFEITURE FUND	Proceeds come from the Federal Government for forfeited drug assets in federal cases. State Police disburses the funds for any law enforcement expenditures. If State Police filed the case on behalf of a task force, State Police will also cut checks to local law enforcement agencies who were involved in the case. See Federal Code 21USC Section 881.					
156	156	0231	SCC	This fund accounts for a transfer of funds from SCC/DMV (originally SCC dollars; DMV transfers the related cash balance). Twenty-four FTE's were transferred to State Police, and the associated funding is transferred and accounted for within this fund. This fund was formerly part of fund 0200 at agency 156.					
156	156	0233	STATE ASSET FORFEITURE FUND	Proceeds come from DCJS for forfeited drug assets in state cases. Disbursements from this fund are used for State Police equipment.					
156	156	0236	DRUG INVESTIGATION TRUST ACCOUNT - FEDERAL	Proceeds come from the Federal Government for forfeited drug assets in federal cases. State Police can only disburse the funds for drug related law enforcement. If State Police filed the case on behalf of a task force, State Police will also cut checks to local law enforcement agencies who were involved in the case. See Federal Code 21USC Section 881.					



156	156	0242	DULLES	This fund accounts for funding from the private sector for the Dulles Greenway Highway. Funds are a reimbursement for State Police Dulles incurred expenditures. This fund was formerly part of fund 0200 at agency 156.					
156	156	0250	INSURANCE FRAUD FUND	This fund accounts for insurance premium fees that are collected by SCC from individual insurance policies. This fee is used to deter insurance fraud through insurance fraud investigation officers, and through insurance fraud deterrent programs. This fund was formerly part of fund 0200 at agency 156.					
156	156	0253	DRUG INVESTIGATION TRUST ACCOUNT - STATE	Proceeds come from DCJS for forfeited drug assets in state cases. Money is spent on drug-related law enforcement.					
156	156	0261	SAFETY FUND	This fund accounts for a portion of vehicle registration fees (\$1.25). This fee is used to fund safety inspections on vehicles and motor vehicle carriers (tractor trailers). This fund was formerly part of fund 0200 at agency 156.					
156	156	0266	DOH FUNDS FOR CCRE	This fund accounts for a transfer from another state agency to fund an FTE that was transferred to State Police. This fund was formerly part of fund 0200 at agency 156.					
156	156	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
156	156	0275	CAFETERIA FUND	This fund is funded from the general fund and accounts for the cost of breakfasts and lunches for state troopers-in-training. This fund was formerly part of fund 0200 at agency 156.					
156	156	0280	APPROPRIATED INDIRECT COST RECOVERIES	Accounts for State agencies' share of indirect cost recoveries.					
156	156	0286	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Accounts for recyclable material sales.					
156	156	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
156	156	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
156	156	0400	COMMONWEALTH TRANSPORTATION	Funds are generated from various taxes and civil penalties. Funds are used for highway maintenance and administrative costs.					
156	156	0410	HIGHWAY MAINTENANCE AND OPERATING FUND	Accounts for various taxes and civil penalties. Funds are used for highway maintenance and administrative costs.					
156	156	0700	TRUST AND AGENCY	The fund is used to account for private donations to support the DARE program.					
156	156	0733	STATE ASSET FORFEITURE FUND	Accounts for seized assets being held prior to jurisdiction					
156	156	0820	VPBA PROJECTS	Blended component unit recorded from Department of Treasury VPBA financial statement template submissions.					
156	156	0900	DEDICATED SPECIAL REVENUE	This fund accounts for revenue from vending machine sales. Funds are used for various purposes.					
156	156	0928	WIRELESS E-911 FUND	Accounts for State Police receipts from E-911 to cover cell phone costs.					
156	156	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
156	156	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
157	157	0000	TITLE NOT FOUND	Budgetary Fund					
157	157	0100	GENERAL	General Fund Activity					
157	157	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
157	157	0700	TRUST AND AGENCY	No year end balance					
157	157	0708	TECHNOLOGY TRUST FUND	This fund accounts for a \$3 fee that is assessed when land is recorded. A small portion of the fee is used for administration, and the remainder is distributed to the circuit courts to aid in automation.			Section 17.1-279		
157	157	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
158	158	0000	TITLE NOT FOUND	Budgetary Fund					
158	158	0100	GENERAL	General Fund Activity					
158	158	0300	HIGHER EDUCATION OPERATING	The activity in this fund is a coding error.					
158	158	0700	TRUST AND AGENCY	Activity included in VRS financial statements. See Virginia Constitution, Article X, Section 11.					
158	158	0706	GROUP LIFE INSURANCE	Activity included in VRS financial statements			51.1 Chapter 5		
158	158	0707	OPTIONAL LIFE INSURANCE PROGRAM	Activity included in VRS financial statements			51.1 Chapter 5		
158	158	0709	VRS MEMBERS CONTRIBUTION ACCOUNT FUND	Activity included in VRS financial statements. See Virginia Constitution, Article X, Section 11.					
158	158	0710	VRS RETIREMENT ALLOWANCE ACCOUNT FUND	Activity included in VRS financial statements. See Virginia Constitution, Article X, Section 11.					

158	158	0711	VRS STATE POLICE MEMBERS CONTRIBUTION AC	Activity included in VRS financial statements. See Virginia Constitution, Article X, Section 11.					
158	158	0712	VRS STATE POLICE RETIREMENT ALLOWANCE AC	Activity included in VRS financial statements. See Virginia Constitution, Article X, Section 11.					
158	158	0713	VRS JUDICIAL MEMBERS CONTRIBUTION ACCOUNT	Activity included in VRS financial statements. See Virginia Constitution, Article X, Section 11.					
158	158	0714	VRS JUDICIAL RETIREMENT ALLOWANCE ACCOUNT	Activity included in VRS financial statements. See Virginia Constitution, Article X, Section 11.					
158	158	0718	VRS ADMINISTRATIVE EXPENSE FUND	Activity included in VRS financial statements. See Virginia Constitution, Article X, Section 11.					
158	158	0720	DEFERRED COMPENSATION PROGRAM	This fund accounts for the deferred compensation program. This activity is not reported in the CAFR. See IRC Section 457.					
158	158	0723	VRS RETIREE HEALTH CARE CREDIT FUND	Activity included in VRS financial statements			51.1 Chapter 14		
158	158	0725	VIRGINIA SICKNESS AND DISABILITY PROGRAM	Activity included in VRS financial statements			51.1-1140		
158	158	0729	VA LAW OFFICERS MEMBER CONTRIBUTION FUND	Activity included in VRS financial statements					
158	158	0730	VA LAW OFFICERS RETIREMENT ALLOWANCE FUN	Activity included in VRS financial statements					
158	158	0735	VIRGINIA BENEFIT RESTORATION PLAN	Activity included in VRS financial statements					
158	158	0736	VOLUNTEER FIREFIGHTERS/RESCUE SQUAD WORK	Activity included in VRS financial statements					
158	158	Off-CARS	Commonwealth Health Research Board	Accounts for all stock and cash distributed to the Commonwealth from Blue Cross and Blue Shield. Only the income on the investments can be expended; funds are used to provide Board approved financial grants for human health research benefiting the Commonwealth's citizens.					
158	158	Off-CARS	Political Appointees Retirement	Provides optional retirement benefits to selected officials and administrative staff.					
111	160	0000	TITLE NOT FOUND	Budgetary Fund					
111	160	0100	GENERAL	General Fund Activity					
161	161	0000	TITLE NOT FOUND	Budgetary Fund					
161	161	0100	GENERAL	General Fund Activity					
161	161	0200	SPECIAL	This fund accounts for Local Assessment Training.			Code of VA. Title 58.1		
161	161	0208	SCC PUBLIC SERVICE CO FEES AND TAXES	Accounts for taxes received from public service companies. Funds are used to investigate and inspect the properties or the service of such public service companies.			Title 58.1		
161	161	0214	CONTRACT COLLECTOR FUND	Accounts for collection agent commissions. Amounts are receipted into the fund by Taxation and then paid to collection agencies.			Chapters 361 and 362 of the 1996 Acts of Assembly		
161	161	0231	COURT DEBTS COLLECTION PROGRAM	Accounts for Taxation's portion of commission fees from outstanding court debts. Funds are used to support Taxation's court debt collection activities.			Chapter 1073, Item 281-D.1		
161	161	0234	REFORESTATION INCENTIVES FUND	Accounts for the reforestation portion of the Forest Products Tax from loggers, sawmills, etc. Taxation keeps a portion for administration expenses and transfers the remainder to the Department of Forestry. The amount received by Forestry is used to reforest privately owned timberlands.			Title 58.1		
161	161	0235	FOREST PRODUCTS PROTECTION AND DEVELOPMENT	Accounts for the remainder of the Forest Products Tax not recorded in fund 0234 from loggers, sawmills, etc. These funds are used for the protection and development of the forest resources of the Commonwealth.			Title 58.1		
161	161	0236	TECHNOLOGY PARTNERSHIP FUND	Accounts for revenue from the Technology Partnership Project. Revenue is used to support operating costs of the program up to the amount of the contract. Excess revenues are transferred to the general fund.			Title 58.1-202.2		
161	161	0238	TECHNOLOGY PARTNERSHIP FUND-TAXATION'S S	Accounts for the Tax department's share of revenue generated by the technology partnership project. Revenue is used to fund operating costs incurred by Tax related to the partnership project.			Title 58.1-202.2		
161	161	0251	VOLUNTARY CONTRIBUTION ADMINISTRATION FU	This fund is used to record the administrative fees associated with the collection and disbursement of contributions received from Individual taxpayers.			Title 58.1		
161	161	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
161	161	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
161	161	0292	PARKING AT MSC AND 3600	Accounts for parking fees for the Seaboard building.			Chapter 1073, Section 4-6.04.c.		
161	161	0461	AVIATION FEES AND TAXES	Accounts for aviation fuel tax and sales & use tax on airplane sales. Funds are transferred to Dept. of Aviation.			Title 58.1		

161	161	0471	TRANSPORTATION TRUST FUND	Accounts for tolls and other revenues derived from transportation projects and appropriations from the General Assembly. Money can only be borrowed from the Transportation Trust Fund if certain restrictions are met in accordance with the Appropriation Act. Repayment must be made.			Section 3-1.03B,C of Chapter 1073		
161	161	0600	INTERNAL SERVICE	No year end balance					
161	161	0700	TRUST AND AGENCY	This fund is used to record the 1% of sales tax which is paid to the locality where the sales occurred.			Code 58.1		
161	161	0704	SPECIAL FUND ACCOUNT OF TRANSPORTATION D	This fund is used to record motor fuel tax collections which are paid to the Northern VA and Potomac Rappahannock Motor Fuel Districts			58.1-1724		
161	161	0710	LOCAL SUSPENSE ACCELERATED SALES TAX	Accounts for accelerated sales taxes collected by the Commonwealth to be distributed to localities.			Title 58.1		
161	161	0721	AGENCY TAX COLLECTION	This fund is used to collect taxes from communication providers. The Department of Taxation remits the funds to localities the following month.					
161	161	0728	CDS OFFSET MONIES HELD IN SUSPENSE	This fund accounts for monies held in a suspense status while research is conducted to determine the party entitled to the funds.			58.1-520		
161	161	0900	DEDICATED SPECIAL REVENUE	This fund is used to collect revenue from taxes on eggs, soybeans, small grain, corn, peanuts, sheep and cotton. Revenue collections are transferred to the Dept of Agriculture and Consumer Services.			Title 58.1		
161	161	0906	WASTE TIRE TRUST FUND	Accounts for tire tax imposed on tire retailers. Funds are used to cover the costs of the waste tire plan.			Title 58.1		
161	161	0925	LITTER CONTROL AND RECYCLING FUND	Accounts for additional excise tax on every wholesaler or distributor of carbonated soft drinks. 75% of all funds are distributed to localities, 20% for statewide and regional education programs, and 5% for administrative costs.			Title 58.1		
161	161	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
151	162	0000	TITLE NOT FOUND	Budgetary Fund					
151	162	0100	GENERAL	General Fund Activity					
151	162	0705	REVENUE STABILIZATION FUND						
163	163	0000	TITLE NOT FOUND	Budgetary Fund					
163	163	0100	GENERAL	General Fund Activity					
163	163	0200	SPECIAL	This fund accounts for voluntary income tax refund contributions used to support transportation services of the elderly and disabled. (All of the money is transferred to Dept of Aging.)			§58.1-346.4:1. Transportation Services for the Elderly and Disabled Fund established		
163	163	0215	VA RESPITE CARE GRANT FUND	This fund is used to establish community respite care programs. Each program is eligible to receive an annual respite care grant in the amount of up to \$100,000.			§2.2-716 establishes the Virginia Respite Care Grant Fund		
163	163	0949	SPECIAL	This fund accounts for Medicaid funds passed on support the Senior Navigator Web Site.			Section 4-1.04 B.3 of Chapter 951 (2005 APPN Act)		
163	163	1000	FEDERAL TRUST	This fund accounts for Federal funds.			§2.2-703.A.3 Authorizes the Department as the single state agency, under Public Law 89-73 (Older Americans Act) or any law amendatory or supplemental thereto of the Congress of the United States, and as the sole agency for administering or supervising the administration of such plans as may be adopted in accordance with the provisions of such laws.		
163	163	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
165	165	0000	TITLE NOT FOUND	Budgetary Fund					
165	165	0100	GENERAL	General Fund Activity					
165	165	0200	SPECIAL						

165	165	0218	FIRE PROTECTION FUND	The Dept of Fire Programs transfers an amount annually to pay the expenses of the Fire Marshall's office at DHCD (agency 165) and EMS (agency 127). This fund accounts for those transfers.					
165	165	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
165	165	0280	APPROPRIATED INDIRECT COST RECOVERIES	Accounts for State agencies' share of indirect cost recoveries.					
165	165	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
165	165	0702	LITERARY FUND	The Literary Fund accounts for revenues from fines, forfeitures, and proceeds from unclaimed property and is used primarily to support public education in the Commonwealth. This fund provides low interest loans to school divisions for construction, renovations, and expansion of school buildings. The entire fund is constitutionally restricted for public schools.					
165	165	0900	DEDICATED SPECIAL REVENUE	This fund is used to account for individual income tax refund donations for the rehabilitation of houses for individuals with low to moderate income.					
165	165	0916	VA REMOVAL/REHABILITATION DERELICT STRUCTURE	Funds may be received by the General Assembly, federal government, interest, and other public and private sources. The fund is created to address the serious problem of derelict structures in the Commonwealth, particularly in urban areas. The fund shall make grants to local governments for acquisition, demolition, removal, rehabilitation or repair of specific derelict structures.			36-153		
165	165	0921	ECONOMIC DEVELOPMENT LOAN FUND	This fund is used to account for collecting loans. Funds are transferred to Dept. of Economic Development			59.1-284.2		
165	165	0925	VA MANUFACTURED HOUSING TRANSACTION RECO	This fund is used to account for a mobile home manufacturer tax. Funds are used to honor warranties in the event that the manufacturer goes out of business. Funds are not returned to the manufacturer.			36-85.31		
165	165	0933	VIRGINIA TAX CHECK-OFF FOR HOUSING FUND	This fund accounts for voluntary income tax refund contributions to support housing.			58.1-346.21		
165	165	0934	VIRGINIA WATER QUALITY IMPROVEMENT FUND	Accounts for sums appropriated by the General Assembly and for other funds from any public or private source. Funds are used for water quality improvement grants.			Section 10.1-2128.		
165	165	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
165	165	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
119	166	0000	TITLE NOT FOUND	Budgetary Fund					
119	166	0100	GENERAL	General Fund Activity					
119	166	0200	SPECIAL	No year end balance					
119	166	0500	ENTERPRISE	No year end balance					
194	170	0000	TITLE NOT FOUND	Budgetary Fund					
194	170	0100	GENERAL	General Fund Activity					
194	170	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
171	171	0000	TITLE NOT FOUND	Budgetary Fund					
171	171	0100	GENERAL	General Fund Activity					
171	171	0200	SPECIAL	This fund accounts for garnishment fees.					
171	171	0208	SCC PUBLIC SERVICE CO FEES AND TAXES	Accounts for taxes received from public service companies. Funds are used to investigate and inspect the properties or the service of such public service companies.			Code 58.1		
171	171	0209	SCC INSURANCE FEES AND ASSESSMENTS	Accounts for assessments and licensing of insurance cos./agents.			Code 38.2		
171	171	0210	SCC BANKING FEES AND ASSESSMENTS	Accounts for fees and assessments for the examination and supervision of banks, savings institutions etc.			6.194-195		
171	171	0217	SCC-CLERKS OFFICE REGISTRATION	Accounts for SCC clerk's office registration fee for foreign and domestic corporations. Funds are used for SCC clerk's office operations. Excess fees are transferred to the general fund each year and reported as revenue of the general fund.			13.1-775.1		
171	171	0218	FIRE PROGRAMS FUND	This fund accounts for collections from fire insurance premiums and is transferred to the Dept of Fire Programs.			38.2-401		
171	171	0220	SCC ADMINISTRATIVE CLEARING FUND	Funds are recovered from other SCC funds in payment of support services rendered. This fund is used for general administration.					
171	171	0241	SPECIAL REVENUE	This fund records revenue received from the Investor Protection Trust Grant Fund.					
171	171	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					

171	171	0280	APPROPRIATED INDIRECT COST RECOVERIES	Accounts for State agencies' share of indirect cost recoveries.					
171	171	0288	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN-N	Accounts for sale of surplus supplies and equipment.					
171	171	0700	TRUST AND AGENCY	Money is collected from various taxes. All funds are transferred to other state agencies with the exception of two revenue source codes. One is distributed to localities and reported in the Tax Collections Agency Fund. The other is allocated to insurance cos. based on premium writings in Va.			38.2-401,38.2-414,38.2-3000 & 58.1-2652		
171	171	0702	LITERARY FUND	The Literary Fund accounts for revenues from fines, forfeitures, and proceeds from unclaimed property and is used primarily to support public education in the Commonwealth. This fund provides low interest loans to school divisions for construction, renovations, and expansion of school buildings. The entire fund is constitutionally restricted for public schools.			12.1-13		
171	171	0902	UNDERGROUND UTILITY DAMAGE PREVENTION SP	Accounts for civil penalties related to underground utilities. Funds used to support public awareness programs.			56-265.32		
171	171	0905	VIRGINIA STATE POLICE-INSURANCE FRAUD FU	Funds are collected and transferred to the Dept of State Police			38.2-415		
171	171	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
171	171	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
172	172	0000	TITLE NOT FOUND	Budgetary Fund					
172	172	0100	GENERAL	General Fund Activity					
172	172	0270	PARKING	Activity included on the Lottery enterprise fund financial statement template submission					
172	172	0500	ENTERPRISE	Activity included on the Lottery enterprise fund financial statement template submission					
172	172	0588	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN-N	Activity included on the Lottery enterprise fund financial statement template submission					
194	173	0000	TITLE NOT FOUND	Budgetary Fund					
194	173	0100	GENERAL	General Fund Activity					
194	173	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
174	174	0000	TITLE NOT FOUND	Budgetary Fund					
174	174	0100	GENERAL	General Fund Activity					
174	174	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
174	174	0500	ENTERPRISE	This fund accounts for the Virginia College Savings Plan Enterprise Fund and the Education Savings Private-purpose Trust Fund. The activity in this fund is included on the enterprise and private-purpose financial statement template submissions.  The enterprise fund accounts for the actuarially determined contributions and payments for approved expenses of the Virginia Prepaid Education Program. This program locks in future college costs for minors from birth through the ninth grade.  The private-purpose fund accounts for the activities of the Virginia Education Savings Trust and College America programs, which are voluntary, non-guaranteed, higher educational investment programs offered by the VCSP.			Section 1-131, Chapter 951 2005 Acts of Assembly		
175	175	0000	TITLE NOT FOUND	Budgetary Fund					
175	175	0100	GENERAL	General Fund Activity					
175	175	0280	APPROPRIATED INDIRECT COST RECOVERIES	Accounts for State agencies' share of indirect cost recoveries.					
175	175	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
119	180	0000	TITLE NOT FOUND	Budgetary Fund					
119	180	0100	GENERAL	General Fund Activity					
181	181	0000	TITLE NOT FOUND	Budgetary Fund					
181	181	0100	GENERAL	General Fund Activity					
181	181	0200	SPECIAL	Accounts for (1) Asbestos/Lead Program (2) Federal Grant Match for the voluntary compliance program and (3) Safety and Health Conference Registration Fees and related expenses, and other miscellaneous operational activity.			Code of Virginia 40.1-51.20 B (Asbestos/Lead) and Appropriation Act, Item 118, (federal grant match for the voluntary compliance program)		
181	181	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					

181	181	0280	APPROPRIATED INDIRECT COST RECOVERIES	Accounts for State agencies' share of indirect cost recoveries.					
181	181	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
181	181	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
182	182	0000	TITLE NOT FOUND	Budgetary Fund					
182	182	0100	GENERAL	General Fund Activity					
182	182	0200	SPECIAL	Special Unemployment Compensation Administration Fund			60 2-314 to 60 2-317		
182	182	0700	TRUST AND AGENCY	Activity included on the VA College Savings Plan enterprise fund financial statement template submission			60 2-300 to 60 2-305		
182	182	0701	VEC FEDERAL FUND	This fund accounts for Federal funds.			60 2-306 to 60 2-313		
182	182	0721	FUBA BENEFITS FUND	This fund accounts for Federal funds.					
182	182	0724	DRA BENEFITS FUND	This fund accounts for Federal funds.					
182	182	0725	TRA ALLOWANCES FUND	This fund accounts for Federal funds.					
182	182	0788	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN-N	No year end balance					
182	182	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
119	183	0000	TITLE NOT FOUND	Budgetary Fund					
119	183	0100	GENERAL	General Fund Activity					
119	184	0000	TITLE NOT FOUND	Budgetary Fund					
119	184	0100	GENERAL	General Fund Activity					
119	185	0000	TITLE NOT FOUND	Budgetary Fund					
119	185	0100	GENERAL	General Fund Activity					
119	186	0000	TITLE NOT FOUND	Budgetary Fund					
119	187	0000	TITLE NOT FOUND	Budgetary Fund					
119	187	0100	GENERAL	General Fund Activity					
119	188	0000	TITLE NOT FOUND	Budgetary Fund					
119	188	0100	GENERAL	General Fund Activity					
119	190	0000	TITLE NOT FOUND	Budgetary Fund					
119	190	0100	GENERAL	General Fund Activity					
191	191	0000	TITLE NOT FOUND	Budgetary Fund					
191	191	0100	GENERAL	General Fund Activity					
191	191	0288	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
191	191	0600	INTERNAL SERVICE	No year end balance					
191	191	0900	DEDICATED SPECIAL REVENUE	This fund accounts for Commission operational activity.			65.2-1007		
191	191	0903	CRIME VICTIM COMPENSATION	Accounts for additional costs imposed on treason, felonies, etc. Funds are used to compensate victims of crimes.			19.2-368.18		
191	191	0920	UNINSURED EMPLOYER'S FUND	Accounts for taxes collected on employer's premiums. This fund provides benefits to injured workers of employers who failed to secure proper workmen's compensation liability coverage.			65.2-1201		
191	191	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
191	191	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
191	191	Off-CARS	Special Revenue Fund	Activity is related to a \$400,000 advance given to a third party administrator in FY 2000. Each month the third party administrator sends the agency a request for reimbursement for claims paid.					
119	192	0000	TITLE NOT FOUND	Budgetary Fund					
119	192	0100	GENERAL	General Fund Activity					
119	193	0000	TITLE NOT FOUND	Budgetary Fund					
119	193	0100	GENERAL	General Fund Activity					
194	170	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
194	170	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
194	173	0200	SPECIAL						
194	173	0229	FEDERAL ASSET FORFEITURE FUND	Proceeds come from the Federal Government for forfeited drug assets in federal cases. State Police disburses the funds for any law enforcement expenditures. If State Police filed the case on behalf of a task force, State Police will also cut checks to local law enforcement agencies who were involved in the case. See Federal Code 21USC Section 881.					
194	173	0233	STATE ASSET FORFEITURE FUND	Proceeds come from DCJS for forfeited drug assets in state cases.					
194	173	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
194	173	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
194	194	0000	TITLE NOT FOUND	Budgetary Fund					
194	194	0100	GENERAL	General Fund Activity					
194	194	0200	SPECIAL	VPBA Capital Project Expense accounted for in Project 10079			Chapter 951 Part2 -45		

194	194	0206	STATEWIDE CONTRACT VENDOR REBATE FUND	Relates to Eva. Revenue in generated from: 1) Recordation of rebates from vendors who are issued statewide contracts 2) Surcharges on items purchased from statewide contracts. Funds are used to cover the management fund contract.			Chpt 1073 Item 75 B		
194	194	0228	PROCEEDS OF SPECIFIC INCOME LEASES	Accounts for rental revenue and related expenses from the lease of office space in State Capitol Complex buildings.					
194	194	0250	LABORATORY SERVICES	Funds are transferred in from VDOT and are used to perform tests on fuel.			Holding Account - no appropriation		
194	194	0260	STATE SURPLUS PROPERTY SUSPENSE	This fund is a holding account for state surplus property funds. Monthly transfers are made to fund 0262, fund 0603, as well as to other agencies.			Holding Account - no appropriation		
194	194	0261	VA BUSINESS OPP PROG AND PUBLIC PROC FOR	Accounts for the activity of the Va. Business Opportunities Newsletter and the new Public Procurement Forum.			Flags COV 2.2-1128		
194	194	0262	STATE SURPLUS PROPERTY - REVERSION FUND	Accounts for the transfer in from fund 0260-State Surplus Property Suspense for transfer to the General Fund.			COV 2.2125B requires holding of funds; no appropriation		
194	194	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.			COV 2.2-1172		
194	194	0275	PUBLIC-PRIVATE EDUCATION ACT FUND	This fund accounts for fees received related to the Public-Private Education Act Fund. Private entities submit unsolicited proposals for projects in which they feel they could offer the State assistance. The receiving agency can charge a fee to review the proposal ranging from \$5,000 - \$50,000. The funds collected are supposed to offset the costs of reviewing the proposal.			COV 56-575.4		
194	194	0286	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Accounts for recyclable material sales .			COV 2.1-457.2 & 2.1-457.3		
194	194	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.			COV 2.1-457.2 & 2.1-457.3		
194	194	0297	ASBESTOS CLAIMS TRUST FUND	Accounts for reimbursements to the general fund and to state agencies for the costs of asbestos removal.			COV 2.2-1132		
194	194	0400	COMMONWEALTH TRANSPORTATION	Funds are generated from various taxes and civil penalties. Funds are used for highway maintenance and administrative costs.			COV 2.2-1132		
194	194	0500	ENTERPRISE	This fund only contains budgetary activity. This activity is not associated with the general fund or any special revenue funds. (General and Special Revenue funds have budgetary statements in the CAFR.)			7 2.1-457.3		
194	194	0501	CONSOLIDATED LABORATORY SERVICES	Activity included on the Consolidated Lab enterprise fund financial statement template submission			Chpt 844		
194	194	0502	FEDERAL SAFE DRINKING WATER ACT TESTING	Activity included on the Consolidated Lab enterprise fund financial statement template submission			Chpt 899 Item 74 C1		
194	194	0505	EVA PROCUREMENT PROGRAM	Activity included on the EVA enterprise fund financial statement template submission			Chpt 1073 Item 75 B		
194	194	0600	INTERNAL SERVICE	Activity included on the DGS-General Services-internal service fund financial statement template submission			COV 2.1 Chp.32 Article 3		
194	194	0601	REAL PROPERTY DISPOSAL PROGRAM	Activity included on the Property Disposal internal service fund financial statement template submission			COV 2.2-1150		
194	194	0602	GRAPHICS COMMUNICATION	Activity included on the DGS-General Services-internal service fund financial statement template submission			COV 2.2-1171		
194	194	0603	STATE SURPLUS PROPERTY PROGRAM	Activity included on the DGS-General Services-internal service fund financial statement template submission			COV 2.2-1124		
194	194	0604	DGS MAINTENANCE & REPAIR PROJECTS	Activity included on the Maintenance and Repair internal service fund financial statement template submission			Chpt 723 - Item 68A & B		
194	194	0605	FEDERAL SURPLUS PROPERTY PROGRAM	Activity included on the DGS-General Services-internal service fund financial statement template submission			COV 2.2-1123		
194	194	0606	DEQ ANALYTICAL TESTING SERVICES	Activity included on the DGS-General Services-internal service fund financial statement template submission			COV-2.2-1101		
194	194	0607	BUREAU OF CAPITAL OUTLAY MANAGEMENT	Activity included on the DGS-General Services-internal service fund financial statement template submission			CHPT 951 Item 77 C		
194	194	0610	FLEET MANAGEMENT	Activity included on the Fleet Management internal service fund financial statement template submission			COV 2.2-1173 - 2.2-1181		
194	194	0686	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Activity included on the DGS-General Services-internal service fund financial statement template submission			COV 2.1-457.2 & 2.1-457.3		
194	194	0688	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN-N	Activity included on the DGS-General Services-internal service fund financial statement template submission			COV 2.1-457.2 & 2.1-457.3		

194	194	0734	TEXACO OIL OVERCHARGE FUND	This fund is used to account for a court settlement (from the late 1970's, early 1980's) that was prompted by price fixing by individual companies that resulted in the state being overcharged. According to federal guidelines, funds must be used for energy efficiency and energy conservation projects. Funds are usually used for capital projects. State agencies, towns, hospitals, schools, etc. can apply for grants from this fund.			COV 2.2-1132		
194	194	0739	STRIPPER WELL OIL OVERCHARGE FUND	This fund is used to account for a court settlement (from the late 1970's, early 1980's) that was prompted by price fixing by individual companies that resulted in the state being overcharged. According to federal guidelines, funds must be used for energy efficiency and energy conservation projects. Funds are usually used for capital projects. State agencies, towns, hospitals, schools, etc. can apply for grants from this fund.			COV 2.2-1132		
194	194	0813	9(C) DEBT SERVICE - CONSTRUCTION COSTS	CARS 08XX Debt Fund - Reported as Capital Projects in the CAFR			COV 2.2-1132		
194	194	0820	VPBA PROJECTS	Blended component unit recorded from Department of Treasury VPBA financial statement template submissions.			COV 2.2-1132		
194	194	0900	DEDICATED SPECIAL REVENUE	This fund accounts for donations for the state capitol renovations.			COV 2.2-1132		
194	194	0922	MAIN STREET STATION PROPERTY	Main Street Station was owned by VPBA. A portion of VPBA's 1993 bond issuance refinanced that acquisition by VPBA. The City of Richmond is buying the property from VPBA. This will be a multi-part transaction. The first part of the transaction took place this year with the City paying VPBA \$5.2 million (approx. \$1.6 million) will be used to defease a portion of the 1993 bonds. As stated in Fund 0722, Agency 994, monies there represent sale proceeds that are essentially being held in escrow toward the partial defeasance of the 1993 bonds. However this fund represents the remaining amount that is received to go toward the construction of a new parking deck. DGS is holding these funds.			COV 2.2-1132		
194	194	1000	FEDERAL TRUST	This fund accounts for Federal funds.			COV 2.2-1104		
194	194	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
194	194	Off-CARS	Virginia War Memorial	Accounts for the activity related to the Virginia War Memorial.			COV 2.2-1130		
194	232	0200	SPECIAL						
194	232	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
194	232	0410	HIGHWAY MAINTENANCE AND OPERATING FUND	Accounts for various taxes and civil penalties. Funds are used for highway maintenance and administrative costs.					
194	232	0901	CAPITAL ACCESS FUND FOR DISADVANTAGED BU	Money is appropriated and used to guarantee loans to banks. Agency 325 administers the funds. Agency 232 awards contracts. When a contract has been awarded then they notify agency 325 to dispense the money to the appropriate bank.					
194	962	0200	SPECIAL	This fund accounts for three positions and operating expenses for the Division of Hearings program.			Appropriation Act, Chapter 1073		
194	962	0227	TRAINING/EDUCATION/DEVELOPMENT FUND	Accounts for the fees charged to agencies receiving training on mediation. Funds are used for personnel and administrative costs related to training.			Appropriation Act, Chapter 935		
194	962	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
201	197	0000	TITLE NOT FOUND	Budgetary Fund					
201	197	0100	GENERAL	General Fund Activity					
201	197	0300	HIGHER EDUCATION OPERATING	Coding error to be corrected					
201	197	0600	INTERNAL SERVICE	Coding error that was corrected					
201	197	0900	DEDICATED SPECIAL REVENUE	No year end balance					
201	197	0931	PUBLIC ED SOQ/LOCAL RE PROPERTY TAX RELI						
199	199	0000	TITLE NOT FOUND	Budgetary Fund					
199	199	0100	GENERAL	General Fund Activity					
199	199	0200	SPECIAL	This fund accounts for operational activity.					
199	199	0204	OPEN-SPACE PRESERVATION FUND	This fund is for the VA Outdoors Foundation per 58.1-817. A \$1 fee is imposed on every deed in which open-space easements are held by the Virginia Outdoors Foundation. The fee shall be collected as provided in § 58.1-812.			58.1-817.		



199	199	0215	NATURAL AREA PRESERVATION FUND	Accounts for general fund appropriations, gifts, and bequests. Funds are used to maintain a state registry of voluntarily protected natural areas.			Section 10.1-215		
199	199	0223	STATE PARK OPERATED CONCESSIONS FUND	This fund accounts for revenues and expenditures from state operated concession operations.			Section 10.1-202; 435E of Chapter 935, 1999 Acts of Assembly		
199	199	0241	OPEN SPACE RECREATION AND CONSERVATION FUND	Accounts for voluntary income tax contributions. Fifty-percent of collections are distributed to local public bodies.			58.1-345.1		
199	199	0246	DISASTER RECOVERY FUND	Accounts for General Fund Sum Sufficient Appropriations. Funds are used when the Governor declares a "state of emergency"; can be used for anything related to the state of emergency.					
199	199	0252	CHESAPEAKE BAY RESTORATION FUND	Accounts for fees received for special license plates. Funds are used for Chesapeake Bay restoration projects.			Section 46.2-749.2		
199	199	0263	STATE PARK CONSERVATION RESOURCES FUND	Accounts for gifts, entrance fees, and fees from contractor-operated concessions. Funds used for conservation, etc. of State Parks.			Section 10.1-202		
199	199	0265	FORFEITED ASSET SHARING PROGRAM	The State Parks Acquisition & Development Fund (not the Forfeited Asset Sharing Program) consists of the proceeds from the sale of surplus property and shall be used exclusively for the acquisition and development of state parks.			Section 10.1-202.C		
199	199	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.			Section 4-6.04c of Appropriations Act		
199	199	0280	APPROPRIATED INDIRECT COST RECOVERIES	Accounts for State agencies' share of indirect cost recoveries.					
199	199	0286	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Accounts for recyclable material sales.					
199	199	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
199	199	0288	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
199	199	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
199	199	0300	HIGHER EDUCATION OPERATING	Coding error to be corrected					
199	199	0700	TRUST AND AGENCY	No year end balance					
199	199	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	CARS 08XX Debt Fund - Reported as Capital Projects in the CAFR			Section 10.1, Chapter 3		
199	199	0820	VPBA PROJECTS	Blended component unit recorded from Department of Treasury VPBA financial statement template submissions.					
199	199	0900	DEDICATED SPECIAL REVENUE						
199	199	0902	VIRGINIA STORMWATER MANAGEMENT FUND	Moneys in the Fund shall be used solely for the purposes of carrying out the Department's (Stormwater Management) responsibilities under this article			§ 10.1-603.4		
199	199	0910	FLOOD PREVENTION AND PROTECTION ASSISTANCE	Monies are appropriated by the General Assembly and funds returned by localities in the form of interest and repayment of loan principal.			Section 10.1-603.17 to 19		
199	199	0912	VA OUTDOOR RECREATION GRANT FUND	Accounts for general fund grant money received to assist in planning outdoor recreation projects.			Item 406C. Of Chapter 893 of the 1992 Virginia Acts of the Assembly		
199	199	0913	VA OUTDOOR RECREATION REVOLVING LOAN FUN	This is a revolving fund that makes loans related to outdoor recreation.			Item 406C. Of Chapter 893 of the 1992 Virginia Acts of the Assembly		
199	199	0918	VA LAND CONSERVATION FUND - UNRESTRICTED	This fund accounts for unrestricted contributions to the Virginia Land Conservation Foundation, including funds appropriated by the General Assembly and unconditional gifts.			Section 10.1 - 1020		
199	199	0922	SMALL WATERSHEDS FLOOD CONTROL & AREA DE	Accounts for the storage of water for immediate or future use, and to develop and strengthen foundations and appurtenances of structures in feasible flood prevention sites.			Section 10.1-638		
199	199	0925	SOIL/WATER CONSERVATION DIST DAM MAINT/S	Accounts for appropriations and other monies from any public or private source. Funds used for the maintenance and repair of dams owned by soil and water conservation districts.			Section 10.1-611.1		
199	199	0934	VIRGINIA WATER QUALITY IMPROVEMENT FUND	Accounts for sums appropriated by the General Assembly and for other funds from any public or private source. Funds are used for water quality improvement grants.			Section 10.1-2128		

199	199	0935	VA WATER QUALITY IMPROVEMENT FUND RESERV	This reserve fund was created within the Virginia Water Quality Improvement Fund to support the purposes delineated within the Virginia Water Quality Improvement Act of 1997 (WQIA 1997) when year-end general fund surpluses are unavailable to be transferred to the WQIA (fund 0934).			Item 378.B.2 of Chapter 951, 2005 Acts of Assembly		
199	199	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
199	199	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
199	199	Off-CARS	State Parks Projects Fund	Accounts for donations from individuals for projects at state parks. Donations are used for a variety of purposes; many donors specify a use for their donation.			Section 10.1-202.D		
199	319	0900	DEDICATED SPECIAL REVENUE	This fund is included in the Chippokes financial statement template submission.			Section 3.1-22.9		
199	319	Off-CARS	Chippokes Plantation Farm Foundation	Accounts for the Chippokes Farm Plantation Fund activity.			Section 3.1-22.7		
201	200	0000	TITLE NOT FOUND	Budgetary Fund					
201	200	0100	GENERAL	General Fund Activity					
201	200	0201	COMMUNITY SERVICES TRUST FD FOR YOUTH &	No year end balance					
201	197	0200	SPECIAL	Accounts for the collection of tuition payments from public and private schools for the local share of tuition for the Foreign Language Academies and Summer Residential programs.			Discretionary Inclusion - Item 149 - Appropriation Act		
201	197	0406	DRIVER EDUCATION	Accounts for fees charged for a learner's permit. Funds are transferred to the Department of Education and are used to operate driver's education programs in the public schools.			22.1-186, Code of Virginia		
201	197	0700	TRUST AND AGENCY	This fund is used to account for out of state electronic satellite classroom receipts.			Public Law 103-227 & 103-228, Federal Code - Appropriation Act.		
201	197	0702	LITERARY FUND	The Literary Fund accounts for revenues from fines, forfeitures, and proceeds from unclaimed property and is used primarily to support public education in the Commonwealth. This fund provides low interest loans to school divisions for construction, renovations, and expansion of school buildings. The entire fund is constitutionally restricted for public schools. A portion of these funds are appropriated in Direct Aid to pay teacher retirement and debt service on VPSA Technology notes.			Title 51.1, Chapters 1, 5, 7 and 14, Code of Virginia		
201	197	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Item 144, Appropriation Act		
201	200	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
201	201	0000	TITLE NOT FOUND	Budgetary Fund					
201	201	0100	GENERAL	General Fund Activity					
201	201	0200	SPECIAL	Accounts for the collection of money for educational related programs (ie. Teacher certification, CCSO Leadership program, Technology Education Conference)			Section 22.1-299, Code of Virginia		
201	201	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
201	201	0280	APPROPRIATED INDIRECT COST RECOVERIES	Accounts for State agencies' share of indirect cost recoveries.					
201	201	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
201	201	0297	ASBESTOS CLAIMS TRUST FUND	Accounts for reimbursements to the general fund and to state agencies for the costs of asbestos removal.					
201	201	0300	HIGHER EDUCATION OPERATING	Coding error to be corrected					
201	201	0410	HIGHWAY MAINTENANCE AND OPERATING FUND	Accounts for various taxes and civil penalties. Funds are used for highway maintenance and administrative costs - used for Driver Education Safety program costs in DOE.			Sections 22.1-177;22.1-181; 22.1-205, Code of Virginia		
201	201	0700	TRUST AND AGENCY	This fund accounts for educational institution telecommunication company rebates. The Student Tuition Guarantee LGIP amounts in this fund will be excluded based on the DOE supplemental information submission and recorded in the CAFR from the Department of Treasury's LGIP account histories.					
201	201	0700	VOCATIONAL STUDENT ORGANIZATIONS	This fund accounts for educational institution telecommunication company rebates.			Title 22.1, Chapters 1, 2 and 3, Code of Virginia		
201	201	0717	VOCATIONAL STUDENT ORGANIZATIONS				Title 22.1, Chapters 1, 2 and 3, Code of Virginia		

201	201	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Title 22.1, Chapters 1, 2 and 3, Code of Virginia		
201	201	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
202	202	0000	TITLE NOT FOUND	Budgetary Fund					
202	202	0100	GENERAL	General Fund Activity					
202	202	0200	SPECIAL	Circuit Court Records Preservation--Project code 91112 is used for Circuit Court records preservation. The remainder of this fund is used for miscellaneous operational activity.			Section 17.1-275 (A.2.)		
202	202	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
202	202	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
202	202	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
203	203	0000	TITLE NOT FOUND	Budgetary Fund					
203	203	0100	GENERAL	General Fund Activity					
203	203	0200	SPECIAL	This accounts for reimbursement of services and other operating revenue.					
203	203	0286	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Accounts for recyclable material sales.					
203	203	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
203	203	0820	VPBA PROJECTS	Blended component unit recorded from Department of Treasury VPBA financial statement template submissions.					
203	203	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
203	203	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
203	203	Off-CARS	Woodrow Wilson Agency Fund	The Woodrow Wilson Rehabilitation Center accounts for student funds held by the Center. These amounts are not recorded on CARS.					
204	204	0000	TITLE NOT FOUND	Budgetary Fund					
204	204	0100	GENERAL	General Fund Activity					
204	204	0300	HIGHER EDUCATION OPERATING	Activity included on W&M higher education financial statement template submission					
204	204	0301	FEDERAL	Activity included on W&M higher education financial statement template submission					
204	204	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Activity included on W&M higher education financial statement template submission					
204	204	0303	INDIRECT COST RECOVERY	Activity included on W&M higher education financial statement template submission					
204	204	0306	AUXILIARY ENTERPRISE	Activity included on W&M higher education financial statement template submission					
204	204	0307	EXCESS TUITION AND FEES	Activity included on W&M higher education financial statement template submission					
204	204	0308	WORK STUDY	Activity included on W&M higher education financial statement template submission					
204	204	0311	EMINENT SCHOLARS	Activity included on W&M higher education financial statement template submission					
204	204	0316	EXCESS INDIRECT COST RECOVERIES FUND	Activity included on W&M higher education financial statement template submission					
204	204	0330	HIGHER ED DECENTRALIZATION SUSPENSE FUND	Activity included on W&M higher education financial statement template submission					
204	204	0386	RECYCLABLE MATERIAL SALES-NON-GEN/FED-HI	Activity included on W&M higher education financial statement template submission					
204	204	0387	SURPLUS SUPPLIES AND EQUIP SALES-GEN-HIG	Activity included on W&M higher education financial statement template submission					
204	204	0390	INSURANCE RECOVERY	Activity included on W&M higher education financial statement template submission					
204	204	0393	ENERGY PERFORMANCE CONTRACTS	Activity included on W&M higher education financial statement template submission					
204	204	0731	STATE STUDENT LOAN FUND	Activity included on W&M higher education financial statement template submission					
204	204	0800	DEBT SERVICE	Activity included on W&M higher education financial statement template submission					
204	204	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Activity included on W&M higher education financial statement template submission					
204	204	0812	9(C) DEBT SERVICE - PRINCIPAL/INTEREST P	Activity included on W&M higher education financial statement template submission					
204	204	0813	9(C) DEBT SERVICE - CONSTRUCTION COSTS	Activity included on W&M higher education financial statement template submission					
204	204	0814	9(D) DEBT SERVICE - PRINCIPAL/INTEREST P	Activity included on W&M higher education financial statement template submission					
204	204	0815	9(D) DEBT SERVICE - CONSTRUCTION COSTS	Activity included on W&M higher education financial statement template submission					

204	204	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Activity included on W&M higher education financial statement template submission					
204	204	1400	LONG TERM DEBT ACCOUNT GROUP	No year end balance					
207	207	0000	TITLE NOT FOUND	Budgetary Fund					
207	207	0100	GENERAL	General Fund Activity					
207	207	0297	ASBESTOS CLAIMS TRUST FUND	Activity included on UVA higher education financial statement template submission					
207	207	0300	HIGHER EDUCATION OPERATING	Activity included on UVA higher education financial statement template submission					
207	207	0301	FEDERAL	Activity included on UVA higher education financial statement template submission					
207	207	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Activity included on UVA higher education financial statement template submission					
207	207	0303	INDIRECT COST RECOVERY	Activity included on UVA higher education financial statement template submission					
207	207	0306	AUXILIARY ENTERPRISE	Activity included on UVA higher education financial statement template submission					
207	207	0307	EXCESS TUITION AND FEES	Activity included on UVA higher education financial statement template submission					
207	207	0308	WORK STUDY	Activity included on UVA higher education financial statement template submission					
207	207	0309	UNIVERSITY HOSPITALS	Activity included on UVA higher education financial statement template submission					
207	207	0311	EMINENT SCHOLARS	Activity included on UVA higher education financial statement template submission					
207	207	0317	STUDENT FINANCIAL ASSISTANCE	Activity included on UVA higher education financial statement template submission					
207	207	0325	E&G FACILITIES MAINTENANCE RESERVE FUND	Activity included on UVA higher education financial statement template submission					
207	207	0330	HIGHER ED DECENTRALIZATION SUSPENSE FUND	Activity included on UVA higher education financial statement template submission					
207	207	0350	FISHERY RESOURCE GRANT FUND	Activity included on UVA higher education financial statement template submission					
207	207	0386	RECYCLABLE MATERIAL SALES-NON-GEN/FED-HI	Activity included on UVA higher education financial statement template submission					
207	207	0387	SURPLUS SUPPLIES AND EQUIP SALES-GEN-HIG	Activity included on UVA higher education financial statement template submission					
207	207	0388	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN/F	Activity included on UVA higher education financial statement template submission					
207	207	0731	STATE STUDENT LOAN FUND	Activity included on UVA higher education financial statement template submission					
207	207	0800	DEBT SERVICE	Activity included on UVA higher education financial statement template submission					
207	207	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Activity included on UVA higher education financial statement template submission					
207	207	0812	9(C) DEBT SERVICE - PRINCIPAL/INTEREST P	Activity included on UVA higher education financial statement template submission					
207	207	0813	9(C) DEBT SERVICE - CONSTRUCTION COSTS	Activity included on UVA higher education financial statement template submission					
207	207	0814	9(D) DEBT SERVICE - PRINCIPAL/INTEREST P	Activity included on UVA higher education financial statement template submission					
207	207	0815	9(D) DEBT SERVICE - CONSTRUCTION COSTS	Activity included on UVA higher education financial statement template submission					
207	207	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Activity included on UVA higher education financial statement template submission					
207	207	0951	COMMONWEALTH TECHNOLOGY RESEARCH FUND	Activity included on UVA higher education financial statement template submission					
207	207	1400	LONG TERM DEBT ACCOUNT GROUP	No year end balance					
208	208	0000	TITLE NOT FOUND	Budgetary Fund					
208	208	0100	GENERAL	General Fund Activity					
208	208	0300	HIGHER EDUCATION OPERATING	Activity included on VPI higher education financial statement template submission					
208	208	0301	FEDERAL	Activity included on VPI higher education financial statement template submission					
208	208	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Activity included on VPI higher education financial statement template submission					
208	208	0303	INDIRECT COST RECOVERY	Activity included on VPI higher education financial statement template submission					
208	208	0305	UNIQUE MILITARY ACTIVITIES	Activity included on VPI higher education financial statement template submission					
208	208	0306	AUXILIARY ENTERPRISE	Activity included on VPI higher education financial statement template submission					

208	208	0308	WORK STUDY	Activity included on VPI higher education financial statement template submission					
208	208	0311	EMINENT SCHOLARS	Activity included on VPI higher education financial statement template submission					
208	208	0330	HIGHER ED DECENTRALIZATION SUSPENSE FUND	Activity included on VPI higher education financial statement template submission					
208	208	0387	SURPLUS SUPPLIES AND EQUIP SALES-GEN-HIG	Activity included on VPI higher education financial statement template submission					
208	208	0388	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN/F	Activity included on VPI higher education financial statement template submission					
208	208	0800	DEBT SERVICE	Activity included on VPI higher education financial statement template submission					
208	208	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Activity included on VPI higher education financial statement template submission					
208	208	0812	9(C) DEBT SERVICE - PRINCIPAL/INTEREST P	Activity included on VPI higher education financial statement template submission					
208	208	0813	9(C) DEBT SERVICE - CONSTRUCTION COSTS	Activity included on VPI higher education financial statement template submission					
208	208	0814	9(D) DEBT SERVICE - PRINCIPAL/INTEREST P	Activity included on VPI higher education financial statement template submission					
208	208	0815	9(D) DEBT SERVICE - CONSTRUCTION COSTS	Activity included on VPI higher education financial statement template submission					
208	208	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Activity included on VPI higher education financial statement template submission					
208	208	0951	COMMONWEALTH TECHNOLOGY RESEARCH FUND	Activity included on VPI higher education financial statement template submission					
209	209	0000	TITLE NOT FOUND	Budgetary Fund					
209	209	0100	GENERAL	General Fund Activity					
209	209	0300	HIGHER EDUCATION OPERATING	Activity included on UVA higher education financial statement template submission					
209	209	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Activity included on UVA higher education financial statement template submission					
209	209	0309	UNIVERSITY HOSPITALS	Activity included on UVA higher education financial statement template submission					
209	209	0330	HIGHER ED DECENTRALIZATION SUSPENSE FUND	Activity included on UVA higher education financial statement template submission					
209	209	0800	DEBT SERVICE	Activity included on UVA higher education financial statement template submission					
209	209	0814	9(D) DEBT SERVICE - PRINCIPAL/INTEREST P	Activity included on UVA higher education financial statement template submission					
209	209	0815	9(D) DEBT SERVICE - CONSTRUCTION COSTS	Activity included on UVA higher education financial statement template submission					
211	211	0000	TITLE NOT FOUND	Budgetary Fund					
211	211	0100	GENERAL	General Fund Activity					
211	211	0300	HIGHER EDUCATION OPERATING	Activity included on VMI higher education financial statement template submission					
211	211	0301	FEDERAL	Activity included on VMI higher education financial statement template submission					
211	211	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Activity included on VMI higher education financial statement template submission					
211	211	0303	INDIRECT COST RECOVERY	Activity included on VMI higher education financial statement template submission					
211	211	0305	UNIQUE MILITARY ACTIVITIES	Activity included on VMI higher education financial statement template submission					
211	211	0306	AUXILIARY ENTERPRISE	Activity included on VMI higher education financial statement template submission					
211	211	0308	WORK STUDY	Activity included on VMI higher education financial statement template submission					
211	211	0311	EMINENT SCHOLARS	Activity included on VMI higher education financial statement template submission					
211	211	0316	EXCESS INDIRECT COST RECOVERIES FUND	Activity included on VMI higher education financial statement template submission					
211	211	0386	RECYCLABLE MATERIAL SALES-NON-GEN/FED-HI	Activity included on VMI higher education financial statement template submission					
211	211	0388	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN/F	Activity included on VMI higher education financial statement template submission					
211	211	0390	INSURANCE RECOVERY	Activity included on VMI higher education financial statement template submission					
211	211	0731	STATE STUDENT LOAN FUND	Activity included on VMI higher education financial statement template submission					
211	211	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Activity included on VMI higher education financial statement template submission					

211	211	0812	9(C) DEBT SERVICE - PRINCIPAL/INTEREST P	Activity included on VMI higher education financial statement template submission					
211	211	0813	9(C) DEBT SERVICE - CONSTRUCTION COSTS	Activity included on VMI higher education financial statement template submission					
211	211	0814	9(D) DEBT SERVICE - PRINCIPAL/INTEREST P	Activity included on VMI higher education financial statement template submission					
211	211	0815	9(D) DEBT SERVICE - CONSTRUCTION COSTS	Activity included on VMI higher education financial statement template submission					
211	211	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Activity included on VMI higher education financial statement template submission					
212	212	0000	TITLE NOT FOUND	Budgetary Fund					
212	212	0100	GENERAL	General Fund Activity					
212	212	0300	HIGHER EDUCATION OPERATING	Activity included on VSU higher education financial statement template submission					
212	212	0301	FEDERAL	Activity included on VSU higher education financial statement template submission					
212	212	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Activity included on VSU higher education financial statement template submission					
212	212	0303	INDIRECT COST RECOVERY	Activity included on VSU higher education financial statement template submission					
212	212	0306	AUXILIARY ENTERPRISE	Activity included on VSU higher education financial statement template submission					
212	212	0307	EXCESS TUITION AND FEES	Activity included on VSU higher education financial statement template submission					
212	212	0308	WORK STUDY	Activity included on VSU higher education financial statement template submission					
212	212	0310	ACADEMIC ENHANCEMENTS	Activity included on VSU higher education financial statement template submission					
212	212	0311	EMINENT SCHOLARS	Activity included on VSU higher education financial statement template submission					
212	212	0312	HISTORIC DEFICIENCIES	Activity included on VSU higher education financial statement template submission					
212	212	0315	MANAGEMENT PLAN	Activity included on VSU higher education financial statement template submission					
212	212	0316	EXCESS INDIRECT COST RECOVERIES FUND	Activity included on VSU higher education financial statement template submission					
212	212	0317	STUDENT FINANCIAL ASSISTANCE	Activity included on VSU higher education financial statement template submission					
212	212	0386	RECYCLABLE MATERIAL SALES-NON-GEN/FED-HI	Activity included on VSU higher education financial statement template submission					
212	212	0387	SURPLUS SUPPLIES AND EQUIP SALES-GEN-HIG	Activity included on VSU higher education financial statement template submission					
212	212	0390	INSURANCE RECOVERY	Activity included on VSU higher education financial statement template submission					
212	212	0700	TRUST AND AGENCY	Activity included on VSU higher education financial statement template submission					
212	212	0711	VSU ERIP TRUST FUND	Activity included on VSU higher education financial statement template submission					
212	212	0731	STATE STUDENT LOAN FUND	Activity included on VSU higher education financial statement template submission					
212	212	0766	EQUIPMENT TRUST FUND	Activity included on VSU higher education financial statement template submission					
212	212	0800	DEBT SERVICE	Activity included on VSU higher education financial statement template submission					
212	212	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Activity included on VSU higher education financial statement template submission					
212	212	0812	9(C) DEBT SERVICE - PRINCIPAL/INTEREST P	Activity included on VSU higher education financial statement template submission					
212	212	0813	9(C) DEBT SERVICE - CONSTRUCTION COSTS	Activity included on VSU higher education financial statement template submission					
212	212	0814	9(D) DEBT SERVICE - PRINCIPAL/INTEREST P	Activity included on VSU higher education financial statement template submission					
212	212	0815	9(D) DEBT SERVICE - CONSTRUCTION COSTS	Activity included on VSU higher education financial statement template submission					
212	212	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Activity included on VSU higher education financial statement template submission					
212	212	1400	LONG TERM DEBT ACCOUNT GROUP	No year end balance					
213	213	0000	TITLE NOT FOUND	Budgetary Fund					
213	213	0100	GENERAL	General Fund Activity					
213	213	0300	HIGHER EDUCATION OPERATING	Activity included on NSU higher education financial statement template submission					

213	213	0301	FEDERAL	Activity included on NSU higher education financial statement template submission					
213	213	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Activity included on NSU higher education financial statement template submission					
213	213	0303	INDIRECT COST RECOVERY	Activity included on NSU higher education financial statement template submission					
213	213	0306	AUXILIARY ENTERPRISE	Activity included on NSU higher education financial statement template submission					
213	213	0307	EXCESS TUITION AND FEES	Activity included on NSU higher education financial statement template submission					
213	213	0308	WORK STUDY	Activity included on NSU higher education financial statement template submission					
213	213	0310	ACADEMIC ENHANCEMENTS	Activity included on NSU higher education financial statement template submission					
213	213	0313	OUTREACH PROGRAMS	Activity included on NSU higher education financial statement template submission					
213	213	0317	STUDENT FINANCIAL ASSISTANCE	Activity included on NSU higher education financial statement template submission					
213	213	0387	SURPLUS SUPPLIES AND EQUIP SALES-GEN-HIG	Activity included on NSU higher education financial statement template submission					
213	213	0731	STATE STUDENT LOAN FUND	Activity included on NSU higher education financial statement template submission					
213	213	0800	DEBT SERVICE	Activity included on NSU higher education financial statement template submission					
213	213	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Activity included on NSU higher education financial statement template submission					
213	213	0812	9(C) DEBT SERVICE - PRINCIPAL/INTEREST P	Activity included on NSU higher education financial statement template submission					
213	213	0814	9(D) DEBT SERVICE - PRINCIPAL/INTEREST P	Activity included on NSU higher education financial statement template submission					
213	213	0815	9(D) DEBT SERVICE - CONSTRUCTION COSTS	Activity included on NSU higher education financial statement template submission					
213	213	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Activity included on NSU higher education financial statement template submission					
213	213	1400	LONG TERM DEBT ACCOUNT GROUP	No year end balance					
214	214	0000	TITLE NOT FOUND	Budgetary Fund					
214	214	0100	GENERAL	General Fund Activity					
214	214	0300	HIGHER EDUCATION OPERATING	Activity included on Longwood's higher education financial statement template submission					
214	214	0301	FEDERAL	Activity included on Longwood's higher education financial statement template submission					
214	214	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Activity included on Longwood's higher education financial statement template submission					
214	214	0303	INDIRECT COST RECOVERY	Activity included on Longwood's higher education financial statement template submission					
214	214	0306	AUXILIARY ENTERPRISE	Activity included on Longwood's higher education financial statement template submission					
214	214	0308	WORK STUDY	Activity included on Longwood's higher education financial statement template submission					
214	214	0386	RECYCLABLE MATERIAL SALES-NON-GEN/FED-HI	Activity included on Longwood's higher education financial statement template submission					
214	214	0387	SURPLUS SUPPLIES AND EQUIP SALES-GEN-HIG	Activity included on Longwood's higher education financial statement template submission					
214	214	0388	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN/F	Activity included on Longwood's higher education financial statement template submission					
214	214	0390	INSURANCE RECOVERY	Activity included on Longwood's higher education financial statement template submission					
214	214	0800	DEBT SERVICE	Activity included on Longwood's higher education financial statement template submission					
214	214	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Activity included on Longwood's higher education financial statement template submission					
214	214	0812	9(C) DEBT SERVICE - PRINCIPAL/INTEREST P	Activity included on Longwood's higher education financial statement template submission					
214	214	0813	9(C) DEBT SERVICE - CONSTRUCTION COSTS	Activity included on Longwood's higher education financial statement template submission					
214	214	0814	9(D) DEBT SERVICE - PRINCIPAL/INTEREST P	Activity included on Longwood's higher education financial statement template submission					
214	214	0815	9(D) DEBT SERVICE - CONSTRUCTION COSTS	Activity included on Longwood's higher education financial statement template submission					
214	214	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Activity included on Longwood's higher education financial statement template submission					
215	215	0000	TITLE NOT FOUND	Budgetary Fund					

215	215	0100	GENERAL	General Fund Activity					
215	215	0200	SPECIAL	Activity included on MWC higher education financial statement template submission					
215	215	0300	HIGHER EDUCATION OPERATING	Activity included on MWC higher education financial statement template submission					
215	215	0301	FEDERAL	Activity included on MWC higher education financial statement template submission					
215	215	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Activity included on MWC higher education financial statement template submission					
215	215	0306	AUXILIARY ENTERPRISE	Activity included on MWC higher education financial statement template submission					
215	215	0308	WORK STUDY	Activity included on MWC higher education financial statement template submission					
215	215	0311	EMINENT SCHOLARS	Activity included on MWC higher education financial statement template submission					
215	215	0330	HIGHER ED DECENTRALIZATION SUSPENSE FUND	Activity included on MWC higher education financial statement template submission					
215	215	0387	SURPLUS SUPPLIES AND EQUIP SALES-GEN-HIG	Activity included on MWC higher education financial statement template submission					
215	215	0731	STATE STUDENT LOAN FUND	Activity included on MWC higher education financial statement template submission					
215	215	0766	EQUIPMENT TRUST FUND	Activity included on MWC higher education financial statement template submission					
215	215	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Activity included on MWC higher education financial statement template submission					
215	215	0812	9(C) DEBT SERVICE - PRINCIPAL/INTEREST P	Activity included on MWC higher education financial statement template submission					
215	215	0813	9(C) DEBT SERVICE - CONSTRUCTION COSTS	Activity included on MWC higher education financial statement template submission					
215	215	0814	9(D) DEBT SERVICE - PRINCIPAL/INTEREST P	Activity included on MWC higher education financial statement template submission					
215	215	0815	9(D) DEBT SERVICE - CONSTRUCTION COSTS	Activity included on MWC higher education financial statement template submission					
215	215	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Activity included on MWC higher education financial statement template submission					
215	215	0820	VPBA PROJECTS	Activity included on MWC higher education financial statement template submission					
216	216	0000	TITLE NOT FOUND	Budgetary Fund					
216	216	0100	GENERAL	General Fund Activity					
216	216	0300	HIGHER EDUCATION OPERATING	Activity included on JMU higher education financial statement template submission					
216	216	0301	FEDERAL	Activity included on JMU higher education financial statement template submission					
216	216	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Activity included on JMU higher education financial statement template submission					
216	216	0303	INDIRECT COST RECOVERY	Activity included on JMU higher education financial statement template submission					
216	216	0306	AUXILIARY ENTERPRISE	Activity included on JMU higher education financial statement template submission					
216	216	0307	EXCESS TUITION AND FEES	Activity included on JMU higher education financial statement template submission					
216	216	0308	WORK STUDY	Activity included on JMU higher education financial statement template submission					
216	216	0311	EMINENT SCHOLARS	Activity included on JMU higher education financial statement template submission					
216	216	0316	EXCESS INDIRECT COST RECOVERIES FUND	Activity included on JMU higher education financial statement template submission					
216	216	0330	HIGHER ED DECENTRALIZATION SUSPENSE FUND	Activity included on JMU higher education financial statement template submission					
216	216	0387	SURPLUS SUPPLIES AND EQUIP SALES-GEN-HIG	Activity included on JMU higher education financial statement template submission					
216	216	0388	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN/F	Activity included on JMU higher education financial statement template submission					
216	216	0390	INSURANCE RECOVERY	Activity included on JMU higher education financial statement template submission					
216	216	0700	TRUST AND AGENCY	Activity included on JMU higher education financial statement template submission					
216	216	0734	TEXACO OIL OVERCHARGE FUND	Activity included on JMU higher education financial statement template submission					
216	216	0766	EQUIPMENT TRUST FUND	Activity included on JMU higher education financial statement template submission					



216	216	0800	DEBT SERVICE	Activity included on JMU higher education financial statement template submission					
216	216	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Activity included on JMU higher education financial statement template submission					
216	216	0812	9(C) DEBT SERVICE - PRINCIPAL/INTEREST P	Activity included on JMU higher education financial statement template submission					
216	216	0813	9(C) DEBT SERVICE - CONSTRUCTION COSTS	Activity included on JMU higher education financial statement template submission					
216	216	0814	9(D) DEBT SERVICE - PRINCIPAL/INTEREST P	Activity included on JMU higher education financial statement template submission					
216	216	0815	9(D) DEBT SERVICE - CONSTRUCTION COSTS	Activity included on JMU higher education financial statement template submission					
216	216	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Activity included on JMU higher education financial statement template submission					
216	216	0951	COMMONWEALTH TECHNOLOGY RESEARCH FUND	Activity included on JMU higher education financial statement template submission					
216	216	1400	LONG TERM DEBT ACCOUNT GROUP	No year end balance					
217	217	0000	TITLE NOT FOUND	Budgetary Fund					
217	217	0100	GENERAL	General Fund Activity					
217	217	0300	HIGHER EDUCATION OPERATING	Activity included on Radford higher education financial statement template submission					
217	217	0301	FEDERAL	Activity included on Radford higher education financial statement template submission					
217	217	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Activity included on Radford higher education financial statement template submission					
217	217	0303	INDIRECT COST RECOVERY	Activity included on Radford higher education financial statement template submission					
217	217	0306	AUXILIARY ENTERPRISE	Activity included on Radford higher education financial statement template submission					
217	217	0308	WORK STUDY	Activity included on Radford higher education financial statement template submission					
217	217	0311	EMINENT SCHOLARS	Activity included on Radford higher education financial statement template submission					
217	217	0330	HIGHER ED DECENTRALIZATION SUSPENSE FUND	Activity included on Radford higher education financial statement template submission					
217	217	0386	RECYCLABLE MATERIAL SALES-NON-GEN/FED-HI	Activity included on Radford higher education financial statement template submission					
217	217	0387	SURPLUS SUPPLIES AND EQUIP SALES-GEN-HIG	Activity included on Radford higher education financial statement template submission					
217	217	0390	INSURANCE RECOVERY	Activity included on Radford higher education financial statement template submission					
217	217	0731	STATE STUDENT LOAN FUND	Activity included on Radford higher education financial statement template submission					
217	217	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Activity included on Radford higher education financial statement template submission					
217	217	0815	9(D) DEBT SERVICE - CONSTRUCTION COSTS	No year end balance					
217	217	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Activity included on Radford higher education financial statement template submission					
218	218	0000	TITLE NOT FOUND	Budgetary Fund					
218	218	0100	GENERAL	General Fund Activity					
218	218	0200	SPECIAL						
218	218	0286	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Accounts for recyclable material sales.					
218	218	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
218	218	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
218	218	0739	STRIPPER WELL OIL OVERCHARGE FUND	This fund is used to account for a court settlement (from the late 1970's, early 1980's) that was prompted by price fixing by individual companies that resulted in the state being overcharged. According to federal guidelines, funds must be used for energy efficiency and energy conservation projects. Funds are usually used for capital projects. State agencies, towns, hospitals, schools, etc. can apply for grants from this fund.			Acts of the Assembly Chapter 1073, Item 550.A-D		
218	218	0820	VPBA PROJECTS	Blended component unit recorded from Department of Treasury VPBA financial statement template submissions.					
218	218	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
218	218	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
218	218	Off-CARS	VSDB Special Revenue Fund	Accounts for donations from individuals and private organizations. The majority of funds are used for scholarships; however, funds can be used for donor specifications.					

218	218	Off-CARS	VSDB Enterprise Fund	Accounts for the Student Center activity.					
218	218	Off-CARS	VSDB Agency Fund	Accounts for student funds used to fund activities for students. These amounts are not recorded on CARS.					
219	219	0000	TITLE NOT FOUND	Budgetary Fund					
219	219	0100	GENERAL	General Fund Activity					
219	219	0200	SPECIAL				22.1-348		
				Accounts for General Fund Sum Sufficient Appropriations. Funds are used when the Governor declares a "state of emergency"; can be used for anything related to the state of emergency.					
219	219	0246	DISASTER RECOVERY FUND						
219	219	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
				Blended component unit recorded from Department of Treasury VPBA financial statement template submissions.					
219	219	0820	VPBA PROJECTS						
219	219	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
219	219	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
				The Virginia School for the Deaf and Blind at Staunton and the Virginia School for the Deaf, Blind and Multi-Disabled at Hampton account for student funds used to establish new activities for students. These amounts are not recorded on CARS.					
219	219	Off-CARS	VSDB Agency Fund						
221	221	0000	TITLE NOT FOUND	Budgetary Fund					
221	221	0100	GENERAL	General Fund Activity					
				Activity included on ODU education financial statement template submission					
221	221	0300	HIGHER EDUCATION OPERATING	Activity included on ODU education financial statement template submission					
221	221	0301	FEDERAL	Activity included on ODU education financial statement template submission					
221	221	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Activity included on ODU education financial statement template submission					
221	221	0303	INDIRECT COST RECOVERY	Activity included on ODU education financial statement template submission					
221	221	0306	AUXILIARY ENTERPRISE	Activity included on ODU education financial statement template submission					
221	221	0311	EMINENT SCHOLARS	Activity included on ODU education financial statement template submission					
221	221	0330	HIGHER ED DECENTRALIZATION SUSPENSE FUND	Activity included on ODU education financial statement template submission					
221	221	0387	SURPLUS SUPPLIES AND EQUIP SALES-GEN-HIG	Activity included on ODU education financial statement template submission					
221	221	0800	DEBT SERVICE	Activity included on ODU education financial statement template submission					
221	221	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Activity included on ODU education financial statement template submission					
221	221	0812	9(C) DEBT SERVICE - PRINCIPAL/INTEREST P	Activity included on ODU education financial statement template submission					
221	221	0813	9(C) DEBT SERVICE - CONSTRUCTION COSTS	Activity included on ODU education financial statement template submission					
221	221	0814	9(D) DEBT SERVICE - PRINCIPAL/INTEREST P	Activity included on ODU education financial statement template submission					
221	221	0815	9(D) DEBT SERVICE - CONSTRUCTION COSTS	Activity included on ODU education financial statement template submission					
221	221	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Activity included on ODU education financial statement template submission					
222	222	0000	TITLE NOT FOUND	Budgetary Fund					
222	222	0100	GENERAL	General Fund Activity					
				All license fees must be held in a special fund of the state treasury and must be used to cover expenses associated with the Boxing and Wrestling Program			Chapter 8.1, Section 54.1-833		
222	222	0200	SPECIAL						
				Accounts for fees submitted by unit owners' associations. Fees are used to promote efficient operation of communities.			Section 55-529		
222	222	0259	COMMON INTEREST COMMUNITY MGMT INFORMATION						
222	222	0700	TRUST AND AGENCY	No year end balance					
				The Literary Fund accounts for revenues from fines, forfeitures, and proceeds from unclaimed property and is used primarily to support public education in the Commonwealth. This fund provides low interest loans to school divisions for construction, renovations, and expansion of school buildings. The entire fund is constitutionally restricted for public schools.			Section 22.1-142 et al		
222	222	0702	LITERARY FUND						

222	222	0900	DEDICATED SPECIAL REVENUE	All fees must be deposited into a special fund and must be used to pay the expenses of the DPOR Board, regulatory boards and the Department of Professional and Occupational Regulation. The majority of revenue in this fund is from licenses, fees and permits.			Section 54.1-304		
222	222	0988	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN-N	Accounts for sale of surplus supplies and equipment.					
222	222	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
222	222	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
222	222	Off-CARS	Virginia Real Estate Transaction Recovery Fund	Accounts for recovery fund assessments, which are paid at the same time as licensing fees. If a realtor is sued by a private party and found guilty, but does not have money to compensate the wronged party, the wronger party can file a claim to obtain money from this fund.			Section 54.1-2113		
222	222	Off-CARS	Contractor Transaction Recovery Act Fund	Accounts for recovery fund assessments, which are paid at the same time as licensing fees. If a contractor is sued by a private party and found guilty, but does not have money to compensate the wronged party, the wronger party can file a claim to obtain money from this fund.			Section 54.1-1119		
223	223	0000	TITLE NOT FOUND	Budgetary Fund					
223	223	0100	GENERAL	General Fund Activity					
223	223	0204	NURSE SCHOLARSHIP FUND	This fund accounts for a \$1 portion of nurse licensing fees that are used to fund nursing scholarships. Scholarships are administered and awarded by the Board of Health.			54.1-3011.2		
223	223	0700	TRUST AND AGENCY	No year end balance					
223	223	0702	LITERARY FUND	The Literary Fund accounts for revenues from fines, forfeitures, and proceeds from unclaimed property and is used primarily to support public education in the Commonwealth. This fund provides low interest loans to school divisions for construction, renovations, and expansion of school buildings. The entire fund is constitutionally restricted for public schools.			54.1-2401		
223	223	0725	PRESCRIPTION MONITORING	The funding for this is from a plea bargain in Federal court for which the Commonwealth received \$20 million of which only the interest can be used to fund the perscription monitoring program.			§54.1-2519		
223	223	0900	DEDICATED SPECIAL REVENUE	This fund accounts for fees collected to cover board operational expenses.			54.1-2400 & 54.1-2505		
223	223	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
223	223	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
154	226	0000	TITLE NOT FOUND	Budgetary Fund					
154	226	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
229	229	0000	TITLE NOT FOUND	Budgetary Fund					
229	229	0100	GENERAL	General Fund Activity					
229	229	0300	HIGHER EDUCATION OPERATING	Activity included on VPI higher education financial statement template submission					
229	229	0301	FEDERAL	Activity included on VPI higher education financial statement template submission					
229	229	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Activity included on VPI higher education financial statement template submission					
229	229	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Activity included on VPI higher education financial statement template submission					
232	232	0000	TITLE NOT FOUND	Budgetary Fund					
232	232	0100	GENERAL	General Fund Activity					
232	232	0400	COMMONWEALTH TRANSPORTATION						
232	232	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
233	233	0000	TITLE NOT FOUND	Budgetary Fund					
233	233	0100	GENERAL	General Fund Activity					
233	233	0200	SPECIAL	This fund is for Bar Admission application fees and are used solely to run the agency.					
233	233	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
234	234	0000	TITLE NOT FOUND	Budgetary Fund					
234	234	0100	GENERAL	General Fund Activity					
234	234	0300	HIGHER EDUCATION OPERATING	Activity included on VSU higher education financial statement template submission					
234	234	0301	FEDERAL	Activity included on VSU higher education financial statement template submission					
236	236	0000	TITLE NOT FOUND	Budgetary Fund					
236	236	0100	GENERAL	General Fund Activity					
236	236	0300	HIGHER EDUCATION OPERATING	Activity included on VCU higher education financial statement template submission					

236	236	0301	FEDERAL	Activity included on VCU higher education financial statement template submission					
236	236	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Activity included on VCU higher education financial statement template submission					
236	236	0303	INDIRECT COST RECOVERY	Activity included on VCU higher education financial statement template submission					
236	236	0306	AUXILIARY ENTERPRISE	Activity included on VCU higher education financial statement template submission					
236	236	0308	WORK STUDY	Activity included on VCU higher education financial statement template submission					
236	236	0309	UNIVERSITY HOSPITALS	Activity included on VCU higher education financial statement template submission					
236	236	0311	EMINENT SCHOLARS	Activity included on VCU higher education financial statement template submission					
236	236	0316	EXCESS INDIRECT COST RECOVERIES FUND	Activity included on VCU higher education financial statement template submission					
236	236	0330	HIGHER ED DECENTRALIZATION SUSPENSE FUND	Activity included on VCU higher education financial statement template submission					
236	236	0384	RECYCLABLE MATERIAL SALES-GEN-HIGH ED	Activity included on VCU higher education financial statement template submission					
236	236	0800	DEBT SERVICE	Activity included on VCU higher education financial statement template submission					
236	236	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Activity included on VCU higher education financial statement template submission					
236	236	0812	9(C) DEBT SERVICE - PRINCIPAL/INTEREST P	Activity included on VCU higher education financial statement template submission					
236	236	0813	9(C) DEBT SERVICE - CONSTRUCTION COSTS	Activity included on VCU higher education financial statement template submission					
236	236	0814	9(D) DEBT SERVICE - PRINCIPAL/INTEREST P	Activity included on VCU higher education financial statement template submission					
236	236	0815	9(D) DEBT SERVICE - CONSTRUCTION COSTS	Activity included on VCU higher education financial statement template submission					
236	236	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Activity included on VCU higher education financial statement template submission					
236	236	0900	DEDICATED SPECIAL REVENUE	Activity included on VCU higher education financial statement template submission					
236	236	0951	COMMONWEALTH TECHNOLOGY RESEARCH FUND	Activity included on VCU higher education financial statement template submission					
236	236	1400	LONG TERM DEBT ACCOUNT GROUP	No year end balance					
238	238	0000	TITLE NOT FOUND	Budgetary Fund					
238	238	0100	GENERAL	General Fund Activity					
238	238	0200	SPECIAL						
238	238	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
238	238	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
238	238	0800	DEBT SERVICE	This fund only contains budgetary activity. This activity is not associated with the general fund or any special revenue funds. (General and Special Revenue funds have budgetary statements in the CAFR.)					
238	238	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	CARS 08XX Debt Fund - Reported as Capital Projects in the CAFR					
238	238	0820	VPBA PROJECTS	Blended component unit recorded from Department of Treasury VPBA financial statement template submissions.					
238	238	0821	VPBA PROJECTS - INTEREST	Blended component unit recorded from Department of Treasury VPBA financial statement template submissions.					
238	238	0900	DEDICATED SPECIAL REVENUE						
238	238	0901	PRIVATE DONATIONS FUND	This fund is used to account for money from the Foundation. These funds have been donated to the Foundation and are used for a variety of purposes (purchase of artwork, addition of new museum wing, etc.).					
238	238	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
238	238	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
238	238	Off-CARS	VMFA Local Funds - Special Revenue	Accounts for donations and trusts that have been given to the VA Museum of Fine Arts. The majority of these donations come from estates of deceased individuals. Some donations specify a use, others do not. Donations can be used for any specified purpose, but are generally used to enhance the museum collections.					
238	238	Off-CARS	Gift Shop and Food Services Enterprise Fund	Accounts for gift shop and food service activities.					
239	239	0000	TITLE NOT FOUND	Budgetary Fund					

239	239	0100	GENERAL	General Fund Activity					
239	239	0200	SPECIAL						
				This fund receives monies from renting land the Frontier Culture Museum owns. Money generated can be used for anything the Frontier Culture deems necessary.					
239	239	0219	DEJARNETTE CENTER LEASE PROCEEDS FUND						
239	239	0288	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN-N	Accounts for sale of surplus supplies and equipment.					
				This activity is long-term in nature and will be recorded in the CAFR from manual adjusting entries.					
239	239	0800	DEBT SERVICE						
239	239	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	CARS 08XX Debt Fund - Reported as Capital Projects in the CAFR					
				Blended component unit recorded from Department of Treasury VPBA financial statement template submissions.					
239	239	0820	VPBA PROJECTS						
239	239	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
241	241	0000	TITLE NOT FOUND	Budgetary Fund					
241	241	0100	GENERAL	General Fund Activity					
				Activity included on W&M higher education financial statement template submission					
241	241	0300	HIGHER EDUCATION OPERATING						
				Activity included on W&M higher education financial statement template submission					
241	241	0301	FEDERAL						
				Activity included on W&M higher education financial statement template submission					
241	241	0302	FOUNDATION/OTHER GRANTS/CONTRACTS						
				Activity included on W&M higher education financial statement template submission					
241	241	0306	AUXILIARY ENTERPRISE						
				Activity included on W&M higher education financial statement template submission					
241	241	0308	WORK STUDY						
				Activity included on W&M higher education financial statement template submission					
241	241	0386	RECYCLABLE MATERIAL SALES-NON-GEN/FED-HI						
				Activity included on W&M higher education financial statement template submission					
241	241	0387	SURPLUS SUPPLIES AND EQUIP SALES-GEN-HIG						
				Activity included on W&M higher education financial statement template submission					
241	241	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS						
				Activity included on W&M higher education financial statement template submission					
241	241	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C						
242	242	0000	TITLE NOT FOUND	Budgetary Fund					
242	242	0100	GENERAL	General Fund Activity					
				Activity included on CNU's higher education financial statement template submission					
242	242	0300	HIGHER EDUCATION OPERATING						
				Activity included on CNU's higher education financial statement template submission					
242	242	0301	FEDERAL						
				Activity included on CNU's higher education financial statement template submission					
242	242	0302	FOUNDATION/OTHER GRANTS/CONTRACTS						
				Activity included on CNU's higher education financial statement template submission					
242	242	0303	INDIRECT COST RECOVERY						
				Activity included on CNU's higher education financial statement template submission					
242	242	0306	AUXILIARY ENTERPRISE						
				Activity included on CNU's higher education financial statement template submission					
242	242	0307	EXCESS TUITION AND FEES						
				Activity included on CNU's higher education financial statement template submission					
242	242	0308	WORK STUDY						
				Activity included on CNU's higher education financial statement template submission					
242	242	0311	EMINENT SCHOLARS						
				Activity included on CNU's higher education financial statement template submission					
242	242	0387	SURPLUS SUPPLIES AND EQUIP SALES-GEN-HIG						
				Activity included on CNU's higher education financial statement template submission					
242	242	0388	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN/F						
				Activity included on CNU's higher education financial statement template submission					
242	242	0390	INSURANCE RECOVERY						
				Activity included on CNU's higher education financial statement template submission					
242	242	0800	DEBT SERVICE						
				Activity included on CNU's higher education financial statement template submission					
242	242	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS						
				Activity included on CNU's higher education financial statement template submission					
242	242	0812	9(C) DEBT SERVICE - PRINCIPAL/INTEREST P						
				Activity included on CNU's higher education financial statement template submission					
242	242	0813	9(C) DEBT SERVICE - CONSTRUCTION COSTS						
				Activity included on CNU's higher education financial statement template submission					
242	242	0814	9(D) DEBT SERVICE - PRINCIPAL/INTEREST P						
				Activity included on CNU's higher education financial statement template submission					
242	242	0815	9(D) DEBT SERVICE - CONSTRUCTION COSTS						
				Activity included on CNU's higher education financial statement template submission					
242	242	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C						

242	242	1400	LONG TERM DEBT ACCOUNT GROUP	No year end balance					
245	245	0000	TITLE NOT FOUND	Budgetary Fund					
245	245	0100	GENERAL	General Fund Activity					
245	245	0200	SPECIAL	This fund will be used to collect licensing fees for out-of-state colleges that want to develop a presence in Virginia. All funds received are used to support this effort (salaries, admin costs of the program).			\$23-276.9 and HB5002 Item 145.G.		
245	245	0203	SPECIAL	This fund is for the tax payer check off box income for the Tuition Assistance Grant and Brown vs Board of Education.			\$58.1-344.3		
245	245	0268	OUTSTANDING FACULTY RECOGNITION PROGRAM	Accounts for private donations. The donations fund the costs of a banquet for outstanding faculty members.			HB5002 Item 144.C		
245	245	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
245	245	0700	SPECIAL	This fund is for the Student Tuition Guarantee					
245	245	0900	DEDICATED SPECIAL REVENUE	This was set up by DPB as a place holder.					
245	245	0912	SPECIAL	This fund is for Brown vs. Board of Education, funds will go toward tuition for those who qualify			\$30.231.4.		
245	245	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Various items in the appropriation act include federal funds. HB5002 Item #'s - 143.C.a.1., 146.,147.		
245	245	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
246	246	0000	TITLE NOT FOUND	Budgetary Fund					
246	246	0100	GENERAL	General Fund Activity					
246	246	0300	HIGHER EDUCATION OPERATING	Activity included on UVA higher education financial statement template submission					
246	246	0301	FEDERAL	Activity included on UVA higher education financial statement template submission					
246	246	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Activity included on UVA higher education financial statement template submission					
246	246	0303	INDIRECT COST RECOVERY	Activity included on UVA higher education financial statement template submission					
246	246	0306	AUXILIARY ENTERPRISE	Activity included on UVA higher education financial statement template submission					
246	246	0307	EXCESS TUITION AND FEES	Activity included on UVA higher education financial statement template submission					
246	246	0308	WORK STUDY	Activity included on UVA higher education financial statement template submission					
246	246	0311	EMINENT SCHOLARS	Activity included on UVA higher education financial statement template submission					
246	246	0388	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN/F	Activity included on UVA higher education financial statement template submission					
246	246	0800	DEBT SERVICE	Activity included on UVA higher education financial statement template submission					
246	246	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Activity included on UVA higher education financial statement template submission					
246	246	0812	9(C) DEBT SERVICE - PRINCIPAL/INTEREST P	Activity included on UVA higher education financial statement template submission					
246	246	0814	9(D) DEBT SERVICE - PRINCIPAL/INTEREST P	Activity included on UVA higher education financial statement template submission					
246	246	0815	9(D) DEBT SERVICE - CONSTRUCTION COSTS	Activity included on UVA higher education financial statement template submission					
246	246	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Activity included on UVA higher education financial statement template submission					
247	247	0000	TITLE NOT FOUND	Budgetary Fund					
247	247	0100	GENERAL	General Fund Activity					
247	247	0275	PUBLIC-PRIVATE EDUCATION ACT FUND	Activity included on George Mason higher education financial statement template submission					
247	247	0300	HIGHER EDUCATION OPERATING	Activity included on George Mason higher education financial statement template submission					
247	247	0301	FEDERAL	Activity included on George Mason higher education financial statement template submission					
247	247	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Activity included on George Mason higher education financial statement template submission					
247	247	0303	INDIRECT COST RECOVERY	Activity included on George Mason higher education financial statement template submission					
247	247	0306	AUXILIARY ENTERPRISE	Activity included on George Mason higher education financial statement template submission					
247	247	0308	WORK STUDY	Activity included on George Mason higher education financial statement template submission					

247	247	0311	EMINENT SCHOLARS	Activity included on George Mason higher education financial statement template submission					
247	247	0330	HIGHER ED DECENTRALIZATION SUSPENSE FUND	Activity included on George Mason higher education financial statement template submission					
247	247	0387	SURPLUS SUPPLIES AND EQUIP SALES-GEN-HIG	Activity included on George Mason higher education financial statement template submission					
247	247	0700	TRUST AND AGENCY	Activity included on George Mason higher education financial statement template submission					
247	247	0731	STATE STUDENT LOAN FUND	Activity included on George Mason higher education financial statement template submission					
247	247	0739	STRIPPER WELL OIL OVERCHARGE FUND	Activity included on George Mason higher education financial statement template submission					
247	247	0800	DEBT SERVICE	Activity included on George Mason higher education financial statement template submission					
247	247	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Activity included on George Mason higher education financial statement template submission					
247	247	0812	9(C) DEBT SERVICE - PRINCIPAL/INTEREST P	Activity included on George Mason higher education financial statement template submission					
247	247	0813	9(C) DEBT SERVICE - CONSTRUCTION COSTS	Activity included on George Mason higher education financial statement template submission					
247	247	0814	9(D) DEBT SERVICE - PRINCIPAL/INTEREST P	Activity included on George Mason higher education financial statement template submission					
247	247	0815	9(D) DEBT SERVICE - CONSTRUCTION COSTS	Activity included on George Mason higher education financial statement template submission					
247	247	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Activity included on George Mason higher education financial statement template submission					
247	247	1400	LONG TERM DEBT ACCOUNT GROUP	No year end balance					
260	260	0000	TITLE NOT FOUND	Budgetary Fund					
260	260	0100	GENERAL	General Fund Activity					
260	260	0271	STATE CENTRAL GARAGE POOL VEHICLES	Activity included on VCCS's higher education financial statement template submission					
260	260	0297	ASBESTOS CLAIMS TRUST FUND	Activity included on VCCS's higher education financial statement template submission					
260	260	0300	HIGHER EDUCATION OPERATING	Activity included on VCCS's higher education financial statement template submission					
260	260	0301	FEDERAL	Activity included on VCCS's higher education financial statement template submission					
260	260	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Activity included on VCCS's higher education financial statement template submission					
260	260	0306	AUXILIARY ENTERPRISE	Activity included on VCCS's higher education financial statement template submission					
260	260	0307	EXCESS TUITION AND FEES	Activity included on VCCS's higher education financial statement template submission					
260	260	0308	WORK STUDY	Activity included on VCCS's higher education financial statement template submission					
260	260	0317	STUDENT FINANCIAL ASSISTANCE	Activity included on VCCS's higher education financial statement template submission					
260	260	0386	RECYCLABLE MATERIAL SALES-NON-GEN/FED-HI	Activity included on VCCS's higher education financial statement template submission					
260	260	0387	SURPLUS SUPPLIES AND EQUIP SALES-GEN-HIG	Activity included on VCCS's higher education financial statement template submission					
260	260	0388	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN/F	Activity included on VCCS's higher education financial statement template submission					
260	260	0390	INSURANCE RECOVERY	Activity included on VCCS's higher education financial statement template submission					
260	260	0700	TRUST AND AGENCY	Activity included on VCCS's higher education financial statement template submission					
260	260	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Activity included on VCCS's higher education financial statement template submission					
260	260	0812	9(C) DEBT SERVICE - PRINCIPAL/INTEREST P	Activity included on VCCS's higher education financial statement template submission					
260	260	0814	9(D) DEBT SERVICE - PRINCIPAL/INTEREST P	Activity included on VCCS's higher education financial statement template submission					
260	260	0815	9(D) DEBT SERVICE - CONSTRUCTION COSTS	Activity included on VCCS's higher education financial statement template submission					
260	260	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Activity included on VCCS's higher education financial statement template submission					
261	261	0100	GENERAL	General Fund Activity					
261	261	0270	PARKING	Activity included on VCCS's higher education financial statement template submission					
261	261	0297	ASBESTOS CLAIMS TRUST FUND	Activity included on VCCS's higher education financial statement template submission					

261	261	0300	HIGHER EDUCATION OPERATING	Activity included on VCCS's higher education financial statement template submission					
261	261	0301	FEDERAL	Activity included on VCCS's higher education financial statement template submission					
261	261	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Activity included on VCCS's higher education financial statement template submission					
261	261	0390	INSURANCE RECOVERY	Activity included on VCCS's higher education financial statement template submission					
261	261	0700	TRUST AND AGENCY	Activity included on VCCS's higher education financial statement template submission					
261	261	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Activity included on VCCS's higher education financial statement template submission					
261	261	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Activity included on VCCS's higher education financial statement template submission					
262	262	0000	TITLE NOT FOUND	Budgetary Fund					
262	262	0100	GENERAL	General Fund Activity					
				Accounts for MHMRSAS substance abuse funds and payments to DRS for administrative services to DSA agencies under the MOU agreement					
262	262	0200	SPECIAL	Accounts for General Fund Sum Sufficient Appropriations. Funds are used when the Governor declares a "state of emergency"; can be used for anything related to the state of emergency.					
262	262	0246	DISASTER RECOVERY FUND						
262	262	0280	APPROPRIATED INDIRECT COST RECOVERIES	Accounts for State agencies' share of indirect cost recoveries.					
262	262	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
262	262	0903	STATEWIDE INDEPENDENT LIVING FUND	The monies in this fund support activites enumerated in the State Plan for Independent living.			Code of Virginia 51.5-25.1		
				Accounts for grants, donations, bequest from public and private sources, and a portion of fees collected by DMV for suspended or revoked licenses. Funds are used to prevent and/or improve treatment of traumatic spinal cord or brain injuries.			58.5-14.1 and 51.5-12.1		
262	262	0915	COMMONWEALTH NEUROTRAUMA INITIATIVE TRUST						
262	262	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
262	262	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
				This accounts for revenue from meals, laundry, the canteen, pool, gym and dorm guests.					
262	263	0200	SPECIAL	Accounts for insurance proceeds received when an insured item is damaged.					
262	263	0290	INSURANCE RECOVERY						
				This fund accounts for donations from private citizens and charities and is used for programs for the blind. Generally , there are no specific restrictions on donations; however, a few donations may be further restricted. There are no trust agreements. This activity is included in the Blind and Vision Impaired financial statement template submission.					
262	263	0715	VISUALLY HANDICAPPED ENDOWMENT FUND						
262	263	0820	VPBA PROJECTS	Blended component unit recorded from Department of Treasury VPBA financial statement template submissions.					
262	263	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
				Accounts for donations in excess of expenditures. These funds are invested in an account with Bank of America and are not recorded on CARS. The Board determines the use of the funds.					
262	263	Off-CARS	Rehabilitation Center For the Blind Trust Fund						
262	606	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
262	606	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
				Accounts for Low Vision Aids & registration fees for vision workshop					
262	702	0200	SPECIAL	Accounts for fees paid for parking vehicles in state parking lots.					
262	702	0270	PARKING						
262	702	0280	APPROPRIATED INDIRECT COST RECOVERIES	Accounts for State agencies' share of indirect cost recoveries.					
262	702	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
262	702	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
262	702	0586	RECYCLABLE MATERIAL SALES	Activity included on the VA Industries for the Blind enterprise fund financial statement template submission					
262	702	0588	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN-N	Activity included on the VA Industries for the Blind enterprise fund financial statement template submission					



262	702	0591	MANUFACTURE PRODUCTS	Activity included on the VA Industries for the Blind enterprise fund financial statement template submission					
262	702	0715	VISUALLY HANDICAPPED ENDOWMENT FUND	This fund accounts for donations from private citizens and charities and is used for programs for the blind. Generally , there are no specific restrictions on donations; however, a few donations may be further restricted. There is no trust agreement. This activity is included the Department of the Visually Handicapped financial statement template submission.					
262	702	0820	VPBA PROJECTS	Blended component unit recorded from Department of Treasury VPBA financial statement template submissions.					
262	702	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
262	702	Off-CARS	Blind and Vision Impaired Special Revenue Fund	Accounts for donations in excess of expenditures. These funds are invested in an account with Bank of America and are not recorded on CARS. The Board determines the use of the funds.					
262	751	0200	SPECIAL	This fund accounts for operational activity.					
263	263	0000	TITLE NOT FOUND	Budgetary Fund					
263	263	0100	GENERAL	General Fund Activity					
263	263	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
268	268	0000	TITLE NOT FOUND	Budgetary Fund					
268	268	0100	GENERAL	General Fund Activity					
268	268	0300	HIGHER EDUCATION OPERATING	Activity included on W&M higher education financial statement template submission					
268	268	0301	FEDERAL	Activity included on W&M higher education financial statement template submission					
268	268	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Activity included on W&M higher education financial statement template submission					
268	268	0303	INDIRECT COST RECOVERY	Activity included on W&M higher education financial statement template submission					
268	268	0316	EXCESS INDIRECT COST RECOVERIES FUND	Activity included on W&M higher education financial statement template submission					
268	268	0330	HIGHER ED DECENTRALIZATION SUSPENSE FUND	Activity included on W&M higher education financial statement template submission					
268	268	0387	SURPLUS SUPPLIES AND EQUIP SALES-GEN-HIG	Activity included on W&M higher education financial statement template submission					
268	268	0390	INSURANCE RECOVERY	Activity included on W&M higher education financial statement template submission					
268	268	0800	DEBT SERVICE	Activity included on W&M higher education financial statement template submission					
268	268	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Activity included on W&M higher education financial statement template submission					
268	268	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Activity included on W&M higher education financial statement template submission					
274	274	0000	TITLE NOT FOUND	Budgetary Fund					
274	274	0100	GENERAL	General Fund Activity					
274	274	0300	HIGHER EDUCATION OPERATING	This fund only contains budgetary activity.					
275	275	0100	GENERAL	General Fund Activity					
275	275	0300	HIGHER EDUCATION OPERATING	Activity included on VCCS's higher education financial statement template submission					
275	275	0301	FEDERAL	Activity included on VCCS's higher education financial statement template submission					
275	275	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Activity included on VCCS's higher education financial statement template submission					
275	275	0306	AUXILIARY ENTERPRISE	Activity included on VCCS's higher education financial statement template submission					
275	275	0307	EXCESS TUITION AND FEES	Activity included on VCCS's higher education financial statement template submission					
275	275	0308	WORK STUDY	Activity included on VCCS's higher education financial statement template submission					
275	275	0317	STUDENT FINANCIAL ASSISTANCE	Activity included on VCCS's higher education financial statement template submission					
275	275	0390	INSURANCE RECOVERY	Activity included on VCCS's higher education financial statement template submission					
275	275	0700	TRUST AND AGENCY	Activity included on VCCS's higher education financial statement template submission					
275	275	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Activity included on VCCS's higher education financial statement template submission					
276	276	0100	GENERAL	General Fund Activity					

276	276	0271	STATE CENTRAL GARAGE POOL VEHICLES	Activity included on VCCS's higher education financial statement template submission					
276	276	0300	HIGHER EDUCATION OPERATING	Activity included on VCCS's higher education financial statement template submission					
276	276	0301	FEDERAL	Activity included on VCCS's higher education financial statement template submission					
276	276	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Activity included on VCCS's higher education financial statement template submission					
276	276	0306	AUXILIARY ENTERPRISE	Activity included on VCCS's higher education financial statement template submission					
276	276	0307	EXCESS TUITION AND FEES	Activity included on VCCS's higher education financial statement template submission					
276	276	0308	WORK STUDY	Activity included on VCCS's higher education financial statement template submission					
276	276	0317	STUDENT FINANCIAL ASSISTANCE	Activity included on VCCS's higher education financial statement template submission					
276	276	0386	RECYCLABLE MATERIAL SALES-NON-GEN/FED-HI	Activity included on VCCS's higher education financial statement template submission					
276	276	0387	SURPLUS SUPPLIES AND EQUIP SALES-GEN-HIG	Activity included on VCCS's higher education financial statement template submission					
276	276	0390	INSURANCE RECOVERY	Activity included on VCCS's higher education financial statement template submission					
276	276	0600	INTERNAL SERVICE	Coding error to be corrected					
276	276	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Activity included on VCCS's higher education financial statement template submission					
276	276	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Activity included on VCCS's higher education financial statement template submission					
277	277	0100	GENERAL	General Fund Activity					
277	277	0300	HIGHER EDUCATION OPERATING	Activity included on VCCS's higher education financial statement template submission					
277	277	0301	FEDERAL	Activity included on VCCS's higher education financial statement template submission					
277	277	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Activity included on VCCS's higher education financial statement template submission					
277	277	0306	AUXILIARY ENTERPRISE	Activity included on VCCS's higher education financial statement template submission					
277	277	0307	EXCESS TUITION AND FEES	Activity included on VCCS's higher education financial statement template submission					
277	277	0308	WORK STUDY	Activity included on VCCS's higher education financial statement template submission					
277	277	0317	STUDENT FINANCIAL ASSISTANCE	Activity included on VCCS's higher education financial statement template submission					
277	277	0387	SURPLUS SUPPLIES AND EQUIP SALES-GEN-HIG	Activity included on VCCS's higher education financial statement template submission					
277	277	0390	INSURANCE RECOVERY	Activity included on VCCS's higher education financial statement template submission					
277	277	0700	TRUST AND AGENCY	Activity included on VCCS's higher education financial statement template submission					
277	277	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Activity included on VCCS's higher education financial statement template submission					
278	278	0100	GENERAL	General Fund Activity					
278	278	0271	STATE CENTRAL GARAGE POOL VEHICLES	Activity included on VCCS's higher education financial statement template submission					
278	278	0300	HIGHER EDUCATION OPERATING	Activity included on VCCS's higher education financial statement template submission					
278	278	0301	FEDERAL	Activity included on VCCS's higher education financial statement template submission					
278	278	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Activity included on VCCS's higher education financial statement template submission					
278	278	0306	AUXILIARY ENTERPRISE	Activity included on VCCS's higher education financial statement template submission					
278	278	0307	EXCESS TUITION AND FEES	Activity included on VCCS's higher education financial statement template submission					
278	278	0308	WORK STUDY	Activity included on VCCS's higher education financial statement template submission					
278	278	0317	STUDENT FINANCIAL ASSISTANCE	Activity included on VCCS's higher education financial statement template submission					
278	278	0387	SURPLUS SUPPLIES AND EQUIP SALES-GEN-HIG	Activity included on VCCS's higher education financial statement template submission					
278	278	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Activity included on VCCS's higher education financial statement template submission					

279	279	0100	GENERAL	General Fund Activity					
279	279	0271	STATE CENTRAL GARAGE POOL VEHICLES	Activity included on VCCS's higher education financial statement template submission					
279	279	0300	HIGHER EDUCATION OPERATING	Activity included on VCCS's higher education financial statement template submission					
279	279	0301	FEDERAL	Activity included on VCCS's higher education financial statement template submission					
279	279	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Activity included on VCCS's higher education financial statement template submission					
279	279	0306	AUXILIARY ENTERPRISE	Activity included on VCCS's higher education financial statement template submission					
279	279	0307	EXCESS TUITION AND FEES	Activity included on VCCS's higher education financial statement template submission					
279	279	0308	WORK STUDY	Activity included on VCCS's higher education financial statement template submission					
279	279	0317	STUDENT FINANCIAL ASSISTANCE	Activity included on VCCS's higher education financial statement template submission					
279	279	0386	RECYCLABLE MATERIAL SALES-NON-GEN/FED-HI	Activity included on VCCS's higher education financial statement template submission					
279	279	0390	INSURANCE RECOVERY	Activity included on VCCS's higher education financial statement template submission					
279	279	0700	TRUST AND AGENCY	Activity included on VCCS's higher education financial statement template submission					
279	279	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Activity included on VCCS's higher education financial statement template submission					
280	280	0100	GENERAL	General Fund Activity					
280	280	0271	STATE CENTRAL GARAGE POOL VEHICLES	Activity included on VCCS's higher education financial statement template submission					
280	280	0275	PUBLIC-PRIVATE EDUCATION ACT FUND	Activity included on VCCS's higher education financial statement template submission					
280	280	0300	HIGHER EDUCATION OPERATING	Activity included on VCCS's higher education financial statement template submission					
280	280	0301	FEDERAL	Activity included on VCCS's higher education financial statement template submission					
280	280	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Activity included on VCCS's higher education financial statement template submission					
280	280	0306	AUXILIARY ENTERPRISE	Activity included on VCCS's higher education financial statement template submission					
280	280	0307	EXCESS TUITION AND FEES	Activity included on VCCS's higher education financial statement template submission					
280	280	0308	WORK STUDY	Activity included on VCCS's higher education financial statement template submission					
280	280	0317	STUDENT FINANCIAL ASSISTANCE	Activity included on VCCS's higher education financial statement template submission					
280	280	0386	RECYCLABLE MATERIAL SALES-NON-GEN/FED-HI	Activity included on VCCS's higher education financial statement template submission					
280	280	0390	INSURANCE RECOVERY	Activity included on VCCS's higher education financial statement template submission					
280	280	0700	TRUST AND AGENCY	Activity included on VCCS's higher education financial statement template submission					
280	280	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Activity included on VCCS's higher education financial statement template submission					
280	280	0812	9(C) DEBT SERVICE - PRINCIPAL/INTEREST P	Activity included on VCCS's higher education financial statement template submission					
280	280	0814	9(D) DEBT SERVICE - PRINCIPAL/INTEREST P	Activity included on VCCS's higher education financial statement template submission					
280	280	0815	9(D) DEBT SERVICE - CONSTRUCTION COSTS	Activity included on VCCS's higher education financial statement template submission					
280	280	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Activity included on VCCS's higher education financial statement template submission					
282	282	0100	GENERAL	General Fund Activity					
282	282	0271	STATE CENTRAL GARAGE POOL VEHICLES	Activity included on VCCS's higher education financial statement template submission					
282	282	0300	HIGHER EDUCATION OPERATING	Activity included on VCCS's higher education financial statement template submission					
282	282	0301	FEDERAL	Activity included on VCCS's higher education financial statement template submission					
282	282	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Activity included on VCCS's higher education financial statement template submission					
282	282	0306	AUXILIARY ENTERPRISE	Activity included on VCCS's higher education financial statement template submission					

282	282	0307	EXCESS TUITION AND FEES	Activity included on VCCS's higher education financial statement template submission					
282	282	0308	WORK STUDY	Activity included on VCCS's higher education financial statement template submission					
282	282	0317	STUDENT FINANCIAL ASSISTANCE	Activity included on VCCS's higher education financial statement template submission					
282	282	0386	RECYCLABLE MATERIAL SALES-NON-GEN/FED-HI	Activity included on VCCS's higher education financial statement template submission					
282	282	0390	INSURANCE RECOVERY	Activity included on VCCS's higher education financial statement template submission					
282	282	0700	TRUST AND AGENCY	Activity included on VCCS's higher education financial statement template submission					
282	282	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Activity included on VCCS's higher education financial statement template submission					
282	282	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Activity included on VCCS's higher education financial statement template submission					
283	283	0100	GENERAL	General Fund Activity					
283	283	0300	HIGHER EDUCATION OPERATING	Activity included on VCCS's higher education financial statement template submission					
283	283	0301	FEDERAL	Activity included on VCCS's higher education financial statement template submission					
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283	283	0306	AUXILIARY ENTERPRISE	Activity included on VCCS's higher education financial statement template submission					
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283	283	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Activity included on VCCS's higher education financial statement template submission					
283	283	0814	9(D) DEBT SERVICE - PRINCIPAL/INTEREST P	Activity included on VCCS's higher education financial statement template submission					
283	283	0815	9(D) DEBT SERVICE - CONSTRUCTION COSTS	Activity included on VCCS's higher education financial statement template submission					
283	283	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Activity included on VCCS's higher education financial statement template submission					
284	284	0100	GENERAL	General Fund Activity					
284	284	0300	HIGHER EDUCATION OPERATING	Activity included on VCCS's higher education financial statement template submission					
284	284	0301	FEDERAL	Activity included on VCCS's higher education financial statement template submission					
284	284	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Activity included on VCCS's higher education financial statement template submission					
284	284	0306	AUXILIARY ENTERPRISE	Activity included on VCCS's higher education financial statement template submission					
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284	284	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Activity included on VCCS's higher education financial statement template submission					
285	285	0100	GENERAL	General Fund Activity					
285	285	0271	STATE CENTRAL GARAGE POOL VEHICLES	Activity included on VCCS's higher education financial statement template submission					
285	285	0300	HIGHER EDUCATION OPERATING	Activity included on VCCS's higher education financial statement template submission					
285	285	0301	FEDERAL	Activity included on VCCS's higher education financial statement template submission					
285	285	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Activity included on VCCS's higher education financial statement template submission					
285	285	0306	AUXILIARY ENTERPRISE	Activity included on VCCS's higher education financial statement template submission					

285	285	0307	EXCESS TUITION AND FEES	Activity included on VCCS's higher education financial statement template submission					
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285	285	0317	STUDENT FINANCIAL ASSISTANCE	Activity included on VCCS's higher education financial statement template submission					
285	285	0387	SURPLUS SUPPLIES AND EQUIP SALES-GEN-HIG	Activity included on VCCS's higher education financial statement template submission					
285	285	0390	INSURANCE RECOVERY	Activity included on VCCS's higher education financial statement template submission					
285	285	0700	TRUST AND AGENCY	Activity included on VCCS's higher education financial statement template submission					
285	285	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Activity included on VCCS's higher education financial statement template submission					
286	286	0100	GENERAL	General Fund Activity					
286	286	0271	STATE CENTRAL GARAGE POOL VEHICLES	Activity included on VCCS's higher education financial statement template submission					
286	286	0300	HIGHER EDUCATION OPERATING	Activity included on VCCS's higher education financial statement template submission					
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286	286	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Activity included on VCCS's higher education financial statement template submission					
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286	286	0387	SURPLUS SUPPLIES AND EQUIP SALES-GEN-HIG	Activity included on VCCS's higher education financial statement template submission					
286	286	0388	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN/F	Activity included on VCCS's higher education financial statement template submission					
286	286	0700	TRUST AND AGENCY	Activity included on VCCS's higher education financial statement template submission					
286	286	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Activity included on VCCS's higher education financial statement template submission					
286	286	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Activity included on VCCS's higher education financial statement template submission					
287	287	0100	GENERAL	General Fund Activity					
287	287	0271	STATE CENTRAL GARAGE POOL VEHICLES	Activity included on VCCS's higher education financial statement template submission					
287	287	0300	HIGHER EDUCATION OPERATING	Activity included on VCCS's higher education financial statement template submission					
287	287	0301	FEDERAL	Activity included on VCCS's higher education financial statement template submission					
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287	287	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Activity included on VCCS's higher education financial statement template submission					
288	288	0100	GENERAL	General Fund Activity					
288	288	0300	HIGHER EDUCATION OPERATING	Activity included on VCCS's higher education financial statement template submission					
288	288	0301	FEDERAL	Activity included on VCCS's higher education financial statement template submission					
288	288	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Activity included on VCCS's higher education financial statement template submission					
288	288	0306	AUXILIARY ENTERPRISE	Activity included on VCCS's higher education financial statement template submission					

288	288	0307	EXCESS TUITION AND FEES	Activity included on VCCS's higher education financial statement template submission					
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288	288	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Activity included on VCCS's higher education financial statement template submission					
290	290	0100	GENERAL	General Fund Activity					
290	290	0271	STATE CENTRAL GARAGE POOL VEHICLES	Activity included on VCCS's higher education financial statement template submission					
290	290	0300	HIGHER EDUCATION OPERATING	Activity included on VCCS's higher education financial statement template submission					
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290	290	0386	RECYCLABLE MATERIAL SALES-NON-GEN/FED-HI	Activity included on VCCS's higher education financial statement template submission					
290	290	0700	TRUST AND AGENCY	Activity included on VCCS's higher education financial statement template submission					
290	290	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Activity included on VCCS's higher education financial statement template submission					
290	290	0814	9(D) DEBT SERVICE - PRINCIPAL/INTEREST P	Activity included on VCCS's higher education financial statement template submission					
291	291	0100	GENERAL	General Fund Activity					
291	291	0271	STATE CENTRAL GARAGE POOL VEHICLES	Activity included on VCCS's higher education financial statement template submission					
291	291	0300	HIGHER EDUCATION OPERATING	Activity included on VCCS's higher education financial statement template submission					
291	291	0301	FEDERAL	Activity included on VCCS's higher education financial statement template submission					
291	291	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Activity included on VCCS's higher education financial statement template submission					
291	291	0306	AUXILIARY ENTERPRISE	Activity included on VCCS's higher education financial statement template submission					
291	291	0307	EXCESS TUITION AND FEES	Activity included on VCCS's higher education financial statement template submission					
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291	291	0700	TRUST AND AGENCY	Activity included on VCCS's higher education financial statement template submission					
291	291	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Activity included on VCCS's higher education financial statement template submission					
291	291	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Activity included on VCCS's higher education financial statement template submission					
292	292	0100	GENERAL	General Fund Activity					
292	292	0271	STATE CENTRAL GARAGE POOL VEHICLES	Activity included on VCCS's higher education financial statement template submission					
292	292	0300	HIGHER EDUCATION OPERATING	Activity included on VCCS's higher education financial statement template submission					
292	292	0301	FEDERAL	Activity included on VCCS's higher education financial statement template submission					

292	292	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Activity included on VCCS's higher education financial statement template submission					
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292	292	0317	STUDENT FINANCIAL ASSISTANCE	Activity included on VCCS's higher education financial statement template submission					
292	292	0387	SURPLUS SUPPLIES AND EQUIP SALES-GEN-HIG	Activity included on VCCS's higher education financial statement template submission					
292	292	0700	TRUST AND AGENCY	Activity included on VCCS's higher education financial statement template submission					
292	292	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Activity included on VCCS's higher education financial statement template submission					
293	293	0100	GENERAL	General Fund Activity					
293	293	0271	STATE CENTRAL GARAGE POOL VEHICLES	Activity included on VCCS's higher education financial statement template submission					
293	293	0300	HIGHER EDUCATION OPERATING	Activity included on VCCS's higher education financial statement template submission					
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293	293	0387	SURPLUS SUPPLIES AND EQUIP SALES-GEN-HIG	Activity included on VCCS's higher education financial statement template submission					
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294	294	0700	TRUST AND AGENCY	Activity included on VCCS's higher education financial statement template submission					
294	294	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Activity included on VCCS's higher education financial statement template submission					
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295	295	0300	HIGHER EDUCATION OPERATING	Activity included on VCCS's higher education financial statement template submission					

295	295	0301	FEDERAL	Activity included on VCCS's higher education financial statement template submission					
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295	295	0390	INSURANCE RECOVERY	Activity included on VCCS's higher education financial statement template submission					
295	295	0700	TRUST AND AGENCY	Activity included on VCCS's higher education financial statement template submission					
295	295	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Activity included on VCCS's higher education financial statement template submission					
295	295	0812	9(C) DEBT SERVICE - PRINCIPAL/INTEREST P	Activity included on VCCS's higher education financial statement template submission					
295	295	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Activity included on VCCS's higher education financial statement template submission					
295	295	1000	FEDERAL TRUST	Activity included on VCCS's higher education financial statement template submission					
296	296	0100	GENERAL	General Fund Activity					
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297	297	0303	INDIRECT COST RECOVERY	Activity included on VCCS's higher education financial statement template submission					
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297	297	0308	WORK STUDY	Activity included on VCCS's higher education financial statement template submission					
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297	297	0387	SURPLUS SUPPLIES AND EQUIP SALES-GEN-HIG	Activity included on VCCS's higher education financial statement template submission					
297	297	0390	INSURANCE RECOVERY	Activity included on VCCS's higher education financial statement template submission					
297	297	0700	TRUST AND AGENCY	Activity included on VCCS's higher education financial statement template submission					
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297	297	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Activity included on VCCS's higher education financial statement template submission					



298	298	0100	GENERAL	General Fund Activity					
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298	298	0317	STUDENT FINANCIAL ASSISTANCE	Activity included on VCCS's higher education financial statement template submission					
298	298	0387	SURPLUS SUPPLIES AND EQUIP SALES-GEN-HIG	Activity included on VCCS's higher education financial statement template submission					
298	298	0700	TRUST AND AGENCY	Activity included on VCCS's higher education financial statement template submission					
298	298	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Activity included on VCCS's higher education financial statement template submission					
298	298	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Activity included on VCCS's higher education financial statement template submission					
299	299	0100	GENERAL	General Fund Activity					
299	299	0300	HIGHER EDUCATION OPERATING	Activity included on VCCS's higher education financial statement template submission					
299	299	0301	FEDERAL	Activity included on VCCS's higher education financial statement template submission					
299	299	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Activity included on VCCS's higher education financial statement template submission					
299	299	0306	AUXILIARY ENTERPRISE	Activity included on VCCS's higher education financial statement template submission					
299	299	0307	EXCESS TUITION AND FEES	Activity included on VCCS's higher education financial statement template submission					
299	299	0308	WORK STUDY	Activity included on VCCS's higher education financial statement template submission					
299	299	0317	STUDENT FINANCIAL ASSISTANCE	Activity included on VCCS's higher education financial statement template submission					
299	299	0386	RECYCLABLE MATERIAL SALES-NON-GEN/FED-HI	Activity included on VCCS's higher education financial statement template submission					
299	299	0387	SURPLUS SUPPLIES AND EQUIP SALES-GEN-HIG	Activity included on VCCS's higher education financial statement template submission					
299	299	0700	TRUST AND AGENCY	Activity included on VCCS's higher education financial statement template submission					
299	299	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Activity included on VCCS's higher education financial statement template submission					
301	301	0000	TITLE NOT FOUND	Budgetary Fund					
301	301	0100	GENERAL	General Fund Activity					

301	301	0200	SPECIAL	This fund is used to account for a variety of special revenue programs including required assessments, registration fees, inspection fees, testing service fees, as well as programs operated in conjunction with Federal-State Cooperative Agreements established between VDACS and the USDA.			products & lab testing services fees; 3.1-690(d) Agri Product Promotion & Ag Statistics Services; 7 CFR 250.15 9(c)(f)(1)(4) Food Distribution (USDA cooperative agreement); 3.1-722.19 & 3.1-722.22; grain dealers licensing/bonding; 3.1-884.19 & 3.1-884.21(2) and 7 CFR 391.1, 9 CFR 350.3(B), and 9 CFR 352.5(a) meat & poultry inspection fees (USDA cooperative agreement); Chapter 951 2005 Appropriations Act Item 105(B) for food inspection fees; 3.1-1019 nuisance bird control activities; 3.1-188.20 thru 3.1-188.31:2 and 2 VAC 5-440 for cotton boll weevil assessments; 3.1-188.32 thru 3.1-188.49 and 2 VAC 5-470 for grape nursery stock certification; 3.1-1020 thru 3.1-1030 and 2 VAC		
301	301	0217	VA WINEGROWERS' PRODUCTIVITY FUND	New Fund Title: Virginia Wine Promotion Fund. Virginia Wine Board may enter into revenue-producing activities to help defray costs of the program in accordance with Section 3.1-1064.7. Administrative expenses include projects for research, education & promotion of viticulture & enology.			Section 3.1-1064.6 of the Code		
301	301	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.			Chapter 951 2005 Appropriations Act 4-6.0(c)		
301	301	0280	APPROPRIATED INDIRECT COST RECOVERIES	Accounts for State agencies' share of indirect cost recoveries.			Chapter 951 2005 Appropriations Act 4-2.03(a)		
301	301	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.			Chapter 951 2005 Appropriations Act 4-1.04(b)(1)		
301	301	0288	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN-N	Accounts for sale of surplus supplies and equipment.			Chapter 951 2005 Appropriations Act 4-1.04(b)(1)		
301	301	0290	INSURANCE RECOVERIES	Accounts for insurance proceeds received when an insured item is damaged.					
301	301	0700	TRUST AND AGENCY	This fund is used to account for sureties provided under the consumer protection code (Professional Fund Raising Counsels and Professional Solicitors, the Virginia Health Spa Act, and the Extended Service Contracts Act). The surety is held in a custodial capacity for distribution to claimants upon the triggering activity. If the triggering activity does not occur, then the money is refunded to the entity after a specified period of time.			57-61B; 59.1-306 & 307; 59.1-437		
301	301	0708	CONTESTED PESTICIDE PENALTIES	This fund accounted for contested pesticide applicator penalties. If a penalty is contested it is paid up front and deposited into this fund, where it is held until a hearing occurs. If the penalty is upheld, the funds are transferred to fund 0901 (state money); if overturned, the money is refunded to the pesticide applicator.			3.1-249.70; 3.1-249.34, specifically 3.1-249.70(F)		
301	301	0710	TOBACCO LOSS ASSISTANCE PROGRAM FUND	This fund accounts for federal funds. Federal funds are distributed to tobacco farmers for lost tobacco quota. Tobacco farmers submit claims and amounts are distributed based on percentages established in federal regulations. See Federal Gov't / 7CFR Section 1464.201(f) -- Section 1464.203.			Only reference from Code of Federal Regulations already referenced in Fund Description		

301	301	0716	VIRGINIA FARM LOAN REVOLVING ACCOUNT	This fund accounts for trust funds that are used to provide loans to individual farmers for rural rehabilitation purposes.			3.1-25		
				This fund did previously account for Federal funds made available in 2001 from USDA Commodity Credit Corporation through the Agricultural Economic Assistance Act, Public Law 107-27, emergency assistance for specialty crops and food assistance. However, all grant activity was completed during FY04-05. There has been no activity in fund 0725 for agency 301 during FY05-06.					
301	301	0725	GRANTS-PROMOTE AGRICULTURE & EMERGENCY F						
				This fund accounts for the fee that is charged for USDA certification of agricultural products. Seasonal state employees perform this service on behalf of the Federal government, and the fee is charged to cover the cost of the service. Per USDA agreement, interest is earned on the funds. See the Federal Agricultural Marketing Act of 1946 (7 USC 1621 - 1627).			Code of Virginia Sections 3.1-28 thru 3.1-31, specifically 3.1-29; Agricultural Marketing Act of 1946, 7 USC 1621 - 1627, as amended; US Grain Standards Act, 7 USC 800.70, as amended; & various cooperative agreements with USDA.		
301	301	0729	CERTIFICATION OF AGRICULTURAL PRODUCTS T						
301	301	0820	VPBA PROJECTS	Blended component unit recorded from Department of Treasury VPBA financial statement template submissions.			Section 2.2-2261		
				Agricultural Commodity Promotion and Support - This fund accounts for producer levied excise taxes collected to conduct or contract for programs of research, education, and sales promotion for each of the specified commodities. Each industry's Board expenses as well as other expenses involved in administering the law related to each of the 15 different commodity boards are accounted for in this fund.			Section 3.1-332, Bright Flue-Cured Tobacco; 3.1-1047, Corn Board; 3.1-315, Dark-Fired Tobacco; 3.1-796.11:8, Egg Board; 3.1-796.11, Pork Industry Board; 3.1-684.17 Soybean Board; 3.1-662, Peanut Board; 3.1-796.26(c), Cattle Industry Board; 3.1-684.56, Small Grains Board; 3.1-22.50, Horse Industry Board; 3.1-1076, Sheep Industry Board; 3.1-684.36, Irish Potato Board; 3.1-1101, Cotton Board; 3.1-684.63, Marine Products Board; 3.1-1064.6, Wine Board. Also, Code Section 3.1-6.1 regarding diversion of dedicated revenues.		
301	301	0900	DEDICATED SPECIAL REVENUE						
				Revenues are from certification fees for registered technicians, commercial applicators licenses, business licenses, and product registration. Revenues are used to cover (1) Pesticide Certification and (2) Pesticide Enforcement. Expenses are primarily for administrative costs. There is a minor distribution to localities for the Pesticide Container Recycling Program. This program is carried out on a cost reimbursement basis. Localities are paid up to a maximum of \$1,875 per year, per locality, to participate in the program.			3.1-249.27 thru 3.1-249.78; specifically, 3.1-249.34		
301	301	0901	VIRGINIA PESTICIDE CONTROL ACT FUND						
301	301	0909	VIRGINIA AGRICULTURAL VITALITY PROGRAM F	These funds are for the collection of special license plates.			Code of Virginia 46.2-749.102		
301	301	0927	AGRICULTURAL DEALERS FUND	Accounts for license fees, late fees, and penalties. Funds are used for the enforcement and administration of the fund.			3.1-722.7		
301	301	0928	VIRGINIA SEED LAW FUND	Accounts for fees charged to test seeds for farmers and dealers. Funds are used to maintain facilities and personnel to test the seeds.			3.1-275.7		

				Accounts for licensing, registration and inspection fees, and assessments and penalties. Funds are used for operation of the fund including inspection, sampling and other expenses.			Sections 3.1-106.6, 3.1-106.8, 3.1-106.14, 3.1-106.22, 3.1-126.4, 3.1-126.5, 3.1-126.8, 3.1-126.12:3, 3.1-273, 3.1-275.1, 3.1-275.2, 3.1-275.3, 3.1-275.7, 3.1-828.7, 3.1-828.11, 3.1-828.17		
301	301	0940	FEED, LIME, FERTILIZER & ANIMAL REMEDIES						
301	301	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
							Chapter 951 2005 Appropriations Act 4-1.04(b)(1)		
301	301	1088	SURPLUS SUPPLIES & EQUIP SALES-FEDERAL-A	This fund accounts for Federal funds.					
301	301	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
				The Commission is the agent, custodian, and trustee for the Equalization and Producers Losses Recovery Funds. The Commission accounts for deposits of farmers to offset delivery expenses and losses incurred. These funds are not recorded on CARS. The Equalization Fund was created to offset additional delivery expenses accruing to dairy farmers shipping milk to Tidewater area processing plants. The Producers Losses Recovery Fund was created to help offset losses incurred by dairy producers due to dairy operation bankruptcies. Farmers contribute to the fund, and payments made to dairy farmers who incur losses due to the bankruptcies. When the court finalizes the claims and subsequent settlements, the Commission receives the settlements as a result of the assignment of debt to it by the dairy producers. These final settlements are then paid to the dairy farmers originally contributing to the fund on a pro-rata basis.			Code of Virginia Section 3.1-430, specifically 3.1-430(g); Equalization Fund, specifically 2 VAC 15-20-81(C)5&6; Producer Recovery Fund, specifically VAC 15-20-81(D).		
301	301	Off-CARS	Milk Commission—Producer Recovery/Equalization Fund						
				Accounts for a percentage of fees and assessments collected from inspection and sale of seed, liming materials, commercial feed, substandard fertilizer, and motor fuel. Funds are used to provide for programs of agricultural research & education as well as agricultural services.			Section 3.1-22.5		
301	307	0900	SPECIAL REVENUE FUND						
307	307	0000	TITLE NOT FOUND	Budgetary Fund					
310	310	0000	TITLE NOT FOUND	Budgetary Fund					
310	310	0100	GENERAL	General Fund Activity					
319	319	0000	TITLE NOT FOUND	Budgetary Fund					
319	319	0100	GENERAL	General Fund Activity					
319	319	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
320	320	0000	TITLE NOT FOUND	Budgetary Fund					
320	320	0100	GENERAL	General Fund Activity					
325	325	0000	TITLE NOT FOUND	Budgetary Fund					
325	325	0100	GENERAL	General Fund Activity					
325	325	0200	SPECIAL						
325	325	0206	VA SMALL BUSINESS DEVELOPMENT CENTER NXL	Corporations donate money to this fund. Money is used to help small businesses in Virginia, as well as to help evaluate Virginia's business needs.					
				This fund collects fees from certified women's businesses in order for those businesses to be in a database so they may potentially receive additional work opportunities. Fees pay for incurred expenses of the fund, including part-time salaries, telephone services, publication expenses, etc.					
325	325	0219	WOMEN'S BUSINESS ENTERPRISE FUND						
				This fund was originally funded by the US Economic Development Administration; subsequent receipts are from loan repayments. The Federal funds are used to provide economic development loans to companies and to pay for various legal fees and administrative costs. Activity is included on the Small Business Financing Authority component unit financial statement template submission.					
325	325	0243	EDA-TITLE IX GRANT						
325	325	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
325	325	0701	WIA FEDERAL FUND	This fund accounts for Federal funds.					
				This fund accounts for the VA Tobacco Capital Access Program. Funds are received from the Tobacco Commission and are used to give loans to tobacco farmers. Activity is included on a component unit financial statement template submission.					
325	325	0900	DEDICATED SPECIAL REVENUE						

325	325	0901	CAPITAL ACCESS FUND FOR DISADVANTAGED BU	Money is appropriated and used to guarantee loans to banks. Agency 325 administers the funds; agency 235 awards the contracts. When a contract has been awarded then they notify agency 325 to disperse the money to the appropriate bank. Activity is included on the Small Business Financing Authority component unit financial statement template submission.					
325	325	0909	WORKFORCE RETRAINING FUND	This Workforce Retraining Fund consists of moneys remaining in the Industrial Employee Training Program.			Appropriation Act Chapter 1042, Item 108 D3 (page 98), Senate Bill 695		
325	325	0921	ECONOMIC DEVELOPMENT LOAN FUND	This fund makes direct term loans to businesses for expansion, usually secured by a subordinate lien on equipment or real estate. Revenues are loan principal and interest repayments. Expenses are administrative, primarily attorney expenses for dealing with problem loans. Activity is included on the Small Business Financing Authority component unit financial statement template submission.					
325	325	0930	SMALL BUSINESS ENVIRONMENTAL COMPLIANCE	Accounts for moneys appropriated by the General Assembly, receipts from loans of the fund, etc. Funds are used to make loans to small businesses for the purchase and installation of environmental pollution control equipment. Activity is included on the Small Business Financing Authority component unit financial statement template submission.					
325	325	0957	VSBF-A-VIRGINIA SMALL BUSINESS GROWTH FUN	Accounts for moneys appropriated by the General Assembly. Funds are used to create special reserve funds to cover potential future losses from the loan portfolios of participating banks. Activity is included on the Small Business Financing Authority component unit financial statement template submission.					
325	325	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
325	325	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
326	326	0000	TITLE NOT FOUND	Budgetary Fund					
326	326	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
326	326	0701	FEDERAL FUND	This fund accounts for Federal funds.					
330	330	0000	TITLE NOT FOUND	Budgetary Fund					
330	330	0100	GENERAL	General Fund Activity					
400	400	0000	TITLE NOT FOUND	Budgetary Fund					
400	400	0100	GENERAL	General Fund Activity					
400	400	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
402	402	0000	TITLE NOT FOUND	Budgetary Fund					
402	402	0100	GENERAL	General Fund Activity					
402	402	0200	SPECIAL	This fund is used to account for non-Federal, private and local grants. The majority of the grants are used for oyster replenishment. This has been true for many years, and is not expected to change.			App. Act 4-1.05 b.3.8		
402	402	0223	PUBLIC OYSTER ROCKS REPLENISHMENT	Accounts for oyster replenishment taxes collected by the Commission. Funds are used for administration and to replenish the public oyster rocks, beds, etc.			28.2-542		
402	402	0229	FEDERAL ASSET FORFEITURE FUND	State asset Forfeiture Fund-Proceeds come from the Federal Government for forfeited drug assets in federal cases. State Police disburses the funds for any law enforcement expenditures. If State Police filed the case on behalf of a task force, State Police will also cut checks to local law enforcement agencies who were involved in the case. See Federal Code 21USC Section 881.					
402	402	0231	MARINE PATROLS FUND	Revenue comes from the Commonwealth Transportation Fund. Funds are distributed to localities for operation of a marine patrol.			28.2-108		
402	402	0232	IMPROVEMENTS TO COMMERCIAL & SPORT FISHE	Revenue comes from boat fuel taxes and the Transportation Trust Fund. Funds are used for the construction and maintenance of artificial fishing reefs.			58.1-2146		
402	402	0245	MARINE FISHING IMPROVEMENT FUND	Accounts for revenue from nonresident harvester's license fees, registration of commercial fishermen, and fees from the sale of seafood landing licenses. Funds are used for commercial fishery improvement projects and a mandatory catch reporting system.			28.2-208		

402	402	0249	VA SALTWATER RECREATIONAL FISHING DEVELO	Accounts for recreational fishing license fees as well as other fees. Funds to be used to conserve and enhance finfish species, etc.			28.2-302.3		
402	402	0265	FORFEITED ASSET SHARING PROGRAM	Accounts for portion of forfeited assets received from the Department of Criminal Justice Services. Funds are used for law enforcement activities per regulations of DCJS Board.			19.2-386.12		
402	402	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.			2.1-548.07		
402	402	0280	APPROPRIATED INDIRECT COST RECOVERIES	Accounts for State agencies' share of indirect cost recoveries.					
402	402	0284	RECYCLABLE MATERIAL SALES-GEN-NON-HIGH E	Accounts for recyclable material sales.					
402	402	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
402	402	0288	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN-N	Accounts for sale of surplus supplies and equipment.					
402	402	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
402	402	0410	HIGHWAY MAINTENANCE AND OPERATING FUND	Accounts for various taxes and civil penalties. Funds are used for highway maintenance and administrative costs.			App. Act Item 426 C & D		
402	402	0702	LITERARY FUND	The Literary Fund accounts for revenues from fines, forfeitures, and proceeds from unclaimed property and is used primarily to support public education in the Commonwealth. This fund provides low interest loans to school divisions for construction, renovations, and expansion of school buildings. The entire fund is constitutionally restricted for public schools.			46.2-114		
402	402	0900	DEDICATED SPECIAL REVENUE	This fund accounts for the refunds of the fuel tax paid for boat and airplane fuel. The boats and planes are used by the agency for law enforcement/patrol purposes. The refunds are used to purchase new law enforcement/patrol equipment.					
402	402	0916	MARINE HABITAT AND WATERWAYS IMPROVEMENT	This fund can accept gifts and grants, as well as proceeds that may be received from time to time on the sale of state-owned marine lands. Interest remains in the fund. Moneys in the Fund shall be used solely for the purposes of improving marine habitat and waterways, including the removal of obstructions or hazardous property from state waters.					
402	402	1000	FEDERAL TRUST	This fund accounts for Federal funds.			App. Act 4-1.05 b.3.6		
402	402	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
403	403	0000	TITLE NOT FOUND	Budgetary Fund					
403	403	0100	GENERAL	General Fund Activity					
403	403	0200	SPECIAL	Proceeds come from DCJS for forfeited assets in state cases. Disbursements from this fund are used for Game Warden equipment.					
403	403	0249	VA SALTWATER RECREATIONAL FISHING DEVELO	Accounts for recreational fishing license fees as well as other fees. Funds to be used to conserve and enhance finfish species, etc.					
403	403	0700	TRUST AND AGENCY	Collection of WaterCraft Sales and Use Tax			§ 58.1-1402		
403	403	0900	DEDICATED SPECIAL REVENUE	The income and principal of this Fund, including any unexpended balance, shall be a separate fund in the state treasury and shall only be used for the payment of the salaries, allowances, wages, and expenses incident to carrying out the provisions of the hunting, trapping and inland fish laws as provided in the Code of Virginia.			§ 29.1-101 and §§ 29.1-101.01, 29.1-701, 58.1-345 and 58.1-1410.		
403	403	0902	BOATING SAFETY AND REGULATION	Accounts for licensing fees for watercraft dealers, manufacturers, etc. Funds are used to enforce licensure.			§ 29.1-701		
403	403	0904	NON GAME CASH FUND	Accounts for voluntary income tax contributions. Funds are used for the conservation and management of endangered species and other non-game wildlife.			§ 58.1-345		
403	403	0905	LIFETIME HUNTING AND FISHING ENDOWMENT F	Accounts for proceeds of lifetime hunting and fishing licenses. Funds used to support wildlife conservation programs.			§ 29.1-101.1		
403	403	0911	SPECIAL	This fund is for the Virginia Migratory Waterfowl Conservation Stamp.					
403	403	0913	SPECIAL	This fund is used for donations to the Hunter's Feed the Hungry Program					

403	403	0920	CAPITAL IMPROVEMENT FUND	Revenues consist of those funds that may be designated by the Board and any gifts, grants, and contributions from any person, foundation, or other legal entity. In addition, the Board may transfer to this Fund an amount equal to 50% or less of the revenue generated annually from the sales and use tax which has been deposited in the Game Protection Fund. Income should be used for the purchase, construction, maintenance, or repair of capital assets.			§ 29.1-101.01; subsection E of 58.1-638		
403	403	0922	VIRGINIA FISH PASSAGE GRANT & REVOLVING	Accounts for general fund moneys and receipts from loans made by the fund. Funds are used solely for the administration and management of the Fund and the Fish Passage Program.			§ 29.1-101.2; §§ 29.1-101.5 and 29.1-101.6		
403	403	0970	PARKING	Accounts for parking fees.					
403	403	0986	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Accounts for sale of recyclable materials.			Code § 10.1-1425.6		
403	403	0988	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN-N	Accounts for sale of surplus supplies and equipment.			§ 2.1-457		
403	403	0990	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.			§ 2.1-191.8		
403	403	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
403	403	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
405	405	0000	TITLE NOT FOUND	Budgetary Fund					
405	405	0100	GENERAL	General Fund Activity					
405	405	0200	SPECIAL						
405	405	0220	VIRGINIA BREEDERS FUND	1% of revenue from pari-mutuel wagering goes to this fund and is disbursed to breeders of Virginia-bred race winners.					
405	405	0228	STATE RACING OPERATIONS FUND	Funded from moneys received by the Virginia Racing Commission as provided in the appropriation act and from licensure for horse racing. Funds are used for administrative costs associated with licensure and enforcement of horse racing and pari mutuel betting laws.					
405	405	0702	LITERARY FUND	The Literary Fund accounts for revenues from fines, forfeitures, and proceeds from unclaimed property and is used primarily to support public education in the Commonwealth. This fund provides low interest loans to school divisions for construction, renovations, and expansion of school buildings. The entire fund is constitutionally restricted for public schools.					
405	405	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
407	407	0000	TITLE NOT FOUND	Budgetary Fund					
407	407	0200	SPECIAL	Activity is included on a component unit financial statement template submission.					
407	407	0471	TRANSPORTATION TRUST FUND	Activity is included on a component unit financial statement template submission.					
407	407	0474	COMMONWEALTH PORT FUND	Activity is included on a component unit financial statement template submission.					
407	407	0815	9(D) DEBT SERVICE - CONSTRUCTION COSTS	Activity is included on a component unit financial statement template submission.					
409	409	0000	TITLE NOT FOUND	Budgetary Fund					
409	409	0100	GENERAL	General Fund Activity					
409	409	0200	SPECIAL	Revenue is derived from the sales of maps, books, etc. at the Division of Mineral Resources sales office. Fund also includes balance of funds appropriated to energy projects in Paragraph C.2 of Item C-6.10 of the 1999 Appropriation Act. This fund also contains special funds from a private foundation (The National Fish and Wildlife Foundation) in the form of a grant.					
409	409	0214	FORFEITED BOND FUNDS	Revenue is performance bond forfeitures that are the result of nonperformance of reclamation of mined lands.			§ 45.1-361.32, § 45.1-248 and § 45.1-270.5:1		
409	409	0218	PERMIT FEES FUND	Accounts for permit fees and license fees relating to the mining, gas, and oil industries. Fees are used for operations.					
409	409	0247	MINE RESCUE FUND	Mine operators make payments into this fund for the ability to use state-designated mine rescue teams. Ten percent of the fund can be used for administrative costs. At year end, the remainder is divided equally among the mine rescue teams.			§ 45.1-161.74		
409	409	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
409	409	0280	APPROPRIATED INDIRECT COST RECOVERIES	Accounts for State agencies' share of indirect cost recoveries.					
409	409	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
409	409	0288	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN-N	Accounts for sale of surplus supplies and equipment.					

409	409	0700	TRUST AND AGENCY	These funds were received from the Nature Conservancy (Nonprofit Organization). DMME must replace wetlands within five years or return any remaining funds to the Nature Conservancy.					
409	409	0726	ABANDONED MINED LAND SPECIAL TRUST FUND	Money is derived from federal funds and is used for abatement of acid mine drainage (environmental cleanup). See Surface Mining Control and Reclamation Act of 1977, Public Law 95-87,§1, Stat. 445-532 (Fed DOI).					
409	409	0733	OIL OVERCHARGE FUNDS	This fund is used to account for a court settlement (from the late 1970's, early 1980's) that was prompted by price fixing by individual companies that resulted in the state being overcharged. According to federal guidelines, funds must be used for energy efficiency and energy conservation projects. Funds are usually used for capital projects. State agencies, towns, hospitals, schools, etc. can apply for grants from this fund.					
409	409	0734	TEXACO OIL OVERCHARGE FUND	This fund is used to account for a court settlement (from the late 1970's, early 1980's) that was prompted by price fixing by individual companies that resulted in the state being overcharged. According to federal guidelines, funds must be used for energy efficiency and energy conservation projects. Funds are usually used for capital projects. State agencies, towns, hospitals, schools, etc. can apply for grants from this fund.			Acts of the Assembly Chapter 1073, Item 550.A-D		
409	409	0736	OIL OVERCHARGE TRUST FUND	This fund is used to account for a court settlement (from the late 1970's, early 1980's) that was prompted by price fixing by individual companies that resulted in the state being overcharged. According to federal guidelines, funds must be used for energy efficiency and energy conservation projects. Funds are usually used for capital projects. State agencies, towns, hospitals, schools, etc. can apply for grants from this fund.			Acts of the Assembly Chapter 1073, Item 550.A-D		
409	409	0737	OIL & GAS SURETY BONDS	Fund accounts for performance bonds from oil companies. If the drilling site is satisfactorily reclaimed, money is returned to the oil company; if the site is not properly reclaimed, it is used to reclaim the site.			§ 45.1-361.31		
409	409	0738	EXXON OIL OVERCHARGE FUND	This fund is used to account for a court settlement (from the late 1970's, early 1980's) that was prompted by price fixing by individual companies that resulted in the state being overcharged. According to federal guidelines, funds must be used for energy efficiency and energy conservation projects. Funds are usually used for capital projects. State agencies, towns, hospitals, schools, etc. can apply for grants from this fund.			Acts of the Assembly Chapter 1073, Item 550.A-D		
409	409	0740	DIAMOND SHAMROCK OIL OVERCHARGE FUND	This fund is used to account for a court settlement (from the late 1970's, early 1980's) that was prompted by price fixing by individual companies that resulted in the state being overcharged. According to federal guidelines, funds must be used for energy efficiency and energy conservation projects. Funds are usually used for capital projects. State agencies, towns, hospitals, schools, etc. can apply for grants from this fund.			Acts of the Assembly Chapter 1073, Item 550.A-D		
409	409	0750	CASH SURETY BONDS	Accounts for reimbursable deposits from mining companies to ensure performance meets regulatory standards.			§ 45.1-241& § 45.1-248		
409	409	0751	MOTO POOL SURETY BONDS	Accounts for reimbursable deposits from mining companies to ensure performance meets regulatory standards.			§ 45.1-197.8		
409	409	0753	COAL SURFACE MINING RECLAMATION FUND	This fund is for companies that want to mine in Virginia, but are unable to put up a performance bond. Each quarter, these companies are assessed a tax on the coal that they mine. Funds are used to reclaim necessary land if the company doesn't reclaim. At some point, money will be distributed to those that paid into this fund. The money that is invested earns interest which is transferred to another fund. Nothing has been returned to this point.			§ 45.1-270.5:1 and § 45.1-247		



409	409	0754	COAL SURFACE MINING CONTL & RECLAMATION	This fund accounts for penalties filed against coal mine operators that are not in compliance with regulations. Penalties are to be used for enhancing conservation and recreational opportunities in the coal-producing counties of the Commonwealth. Money is transferred to fund 0963 where 50% of the fund is transferred to the VA Coalfield Economic Development Authority, and 50% is transferred to the Tourism Development Authority. Expenditures cannot be made from this fund except to collection agencies.			\$ 45.1-246		
409	409	0755	GAS AND OIL PLUGGING AND RESTORATION FUN	This fund is for companies that want to operate in Virginia, but are unable to put up a surety or performance bond. Each quarter, these companies are assessed a tax on gas and oil plugging. Funds are used to reclaim necessary land if the company doesn't reclaim. At some point, money will be distributed to those that paid into this fund. The money that is invested earns interest which is transferred to another fund. Nothing has been returned to this point.			\$ 45.1-361.31 and \$ 45.1-361.32		
409	409	0900	DEDICATED SPECIAL REVENUE	Revenue comes from settlement agreements in lieu of civil penalties with private sector companies. These funds must be spent on designated watershed and acid mine drainage projects within the watershed/communities near the location of the company.					
409	409	0950	MINERALS OTHER THAN COAL ABANDON LANDS R	Accounts for payments from mining operators for each acre estimated to be affected by mining operations during the upcoming year. Payments are returned to the mining operators once they complete satisfactory reclamation of the land.			\$ 45.1-197.18		
409	409	0952	ORPHANED WELL FUND	Accounts for moneys appropriated by the General Assembly. Funds are used for the plugging and restoration of orphaned wells.			\$ 45.1-361.40		
409	409	0960	COAL POOL BOND ADMINISTRATION FUND	Funds are transferred from the Coal Surface Mining Reclamation Fund (Fund 0753) to this fund each year. This money is used to pay administrative costs of the Reclamation Fund.			\$ 45.1-270.5		
409	409	0963	CONSERVATION & RECREATION	This fund accounts for money that is transferred from fund 0754 and is then divided between two development authorities -Virginia Coalfield Economic Development Authority and the Tourism Development Authority.			\$ 45.1-246		
409	409	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
409	409	1088	SURPLUS SUPPLIES & EQUIP SALES-FEDERAL-A	This fund accounts for Federal funds.					
409	409	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
409	409	Off-CARS	Mined Land Deposit Trust Fund	Accounts for reimbursable deposits, including both cash and securities, from mining companies to ensure reclamation of mined lands.					
411	411	0000	TITLE NOT FOUND	Budgetary Fund					
411	411	0100	GENERAL	General Fund Activity					
411	411	0200	SPECIAL						
411	411	0212	FOREST MGM'T OF STATE OWNED LANDS	Accounts for proceeds from the sale of timber on state-owned lands. Funds are used for advertising, planting new seedlings, etc.					
411	411	0218	FIRE PROGRAMS FUND	Accounts for special assessments of insurance companies on their premiums. Agency 960 distributes 75% of these collections to localities. Agencies 140 and 411 transfer funds to Agency 960 (not to localities), but they have small cash balances compared to Agency 960.					
411	411	0234	REFORESTATION INCENTIVES FUND	Accounts for the reforestation portion of the Forest Products Tax from loggers, sawmills, etc. Taxation keeps a portion for administration expenses and transfers the remainder to the Department of Forestry. The amount received by Forestry is used to reforest privately owned timberlands.			58.1-1602		
411	411	0251	NURSERIES FUND	Accounts for revenue from the sale of seedlings at nurseries. Funds are used to run the nursery.					
411	411	0264	STATE FOREST FUND	Accounts for revenue from timber harvests and hunting permits. Funds are used for improvement or protection of state forests. One fourth of gross proceeds derived from lands are paid to localities annually.					

411	411	0265	FORFEITED ASSET SHARING PROGRAM	Accounts for portion of forfeited assets received from the Department of Criminal Justice Services. Funds are used for law enforcement activities per regulations of DCJS Board.					
411	411	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
411	411	0286	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Accounts for recyclable material sales.					
411	411	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
411	411	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
411	411	0700	TRUST AND AGENCY	This fund activity relates to a gift of stock that was sold and held in LGIP. The proceeds are to be used strictly for the Mathews State Forest.					
411	411	0820	VPBA PROJECTS	Blended component unit recorded from Department of Treasury VPBA financial statement template submissions.					
411	411	0900	DEDICATED SPECIAL REVENUE						
411	411	0901	STATE FORESTS SYSTEM FUND	Accounts for voluntary income tax contributions. Funds are used to for the production of forest literature and maps as well as to support agency operations.			Code 10.1-1119.1		
411	411	0909	AIR POLLUTION PERMIT PROGRAM	Accounts for permit fees charged to owners of sources of air pollution. Fees are used for administration of fund.			10.1-2139		
411	411	0926	VA FOREST WATER QUALITY FUND	Accounts for civil penalties assessed by the State Forester. Funds are used for education, research, and monitoring to prevent erosion and sedimentation.					
411	411	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
411	411	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
413	413	0000	TITLE NOT FOUND	Budgetary Fund					
413	413	0100	GENERAL	General Fund Activity					
413	413	0200	SPECIAL						
413	413	0210	LOCAL ASAP DEFICIT FUNDING	DUI fees and charges are used to fund local program deficits.					
413	413	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
413	413	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
413	413	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
417	417	0000	TITLE NOT FOUND	Budgetary Fund					
417	417	0100	GENERAL	General Fund Activity					
417	417	0200	SPECIAL						
417	417	0288	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN-N	Accounts for sale of surplus supplies and equipment.					
417	417	0820	VPBA PROJECTS	Blended component unit recorded from Department of Treasury VPBA financial statement template submissions.					
417	417	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
417	417	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
417	417	Off-CARS	Museum Collections Special Revenue Fund	Accounts for the sale and purchase of museum collection items.					
423	423	0000	TITLE NOT FOUND	Budgetary Fund					
423	423	0100	GENERAL	General Fund Activity					
423	423	0200	SPECIAL	Accounts for Tax Credit Application Fees, Archives Research, Cost Share local match and other agency receipts.					
423	423	0203	CIVIL WAR HISTORIC SITE PRESERVATION FUN						
423	423	0280	SPECIAL	This fund accounts for the recovery of indirect costs.					
423	423	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
423	423	0288	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
423	423	0410	HIGHWAY MAINTENANCE AND OPERATING FUND	Accounts for various taxes and civil penalties. Funds are used for highway maintenance and administrative costs.					
423	423	0910	HISTORIC RESOURCES FUND	Accounts for appropriations, and gifts and bequests. Funds used for the general purpose of education, financing of museum operating and capital expenses, performing research, etc.			10.1-2202.1		
423	423	0927	PRESERVATION EASEMENT FUND	Accounts for general fund appropriations and funds received as gifts, endowments, or grants from the US Government. Funds are used for supporting and promoting a broad-based easement program.			10.1-2202.2		
423	423	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
423	423	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
425	400	0200	SPECIAL						
425	400	0217	JAMESTOWN QUADRICENTENNIAL FUND	Accounts for voluntary income tax contributions. Funds are used in preparation for the quadri-centennial celebration in 2007.			Section 58.1-346.9		

425	400	0900	SPECIAL	Budget for fund 0925 - VA 400th Anniversary Fund			Appropriation Chapters 899 & 40142		
425	400	0925	VIRGINIA 400TH ANNIVERSARY FUND	This fund accounts for funds that will be used in preparation for the 400th anniversary for Jamestown.					
425	425	0000	TITLE NOT FOUND	Budgetary Fund					
425	425	0100	GENERAL	General Fund Activity					
425	425	0200	SPECIAL	Includes admission revenue, gifts, grants and miscellaneous revenue			Section 23-287		
425	425	0217	JAMESTOWN QUADRICENTENNIAL FUND	Accounts for voluntary income tax contributions. Funds are used in preparation for the quadri-centennial celebration in 2007.			Section 58.1-346.9		
425	425	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	CARS 08XX Debt Fund - Reported as Capital Projects in the CAFR			Appropriation Chapters 899 & 40142		
425	425	0820	VPBA PROJECTS	Blended component unit recorded from Department of Treasury VPBA financial statement template submissions.			Appropriation Chapters 899 & 40142		
425	425	0925	VIRGINIA 400TH ANNIVERSARY FUND	Funds are from Agency 400 and are to be used to cover administrative and support services that Agency 425 provides for Jamestown 2007.			Appropriation Chapters 899 & 40142		
425	425	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Appropriation Chapters 899 & 40142		
425	425	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
440	440	0000	TITLE NOT FOUND	Budgetary Fund					
440	440	0100	GENERAL	General Fund Activity					
440	440	0200	SPECIAL	Special Revenue					
440	440	0214	VOLUNTARY REMEDIATION FUND	Accounts for registration fees collected from persons conducting voluntary site remediation. Funds are used to defray the actual reasonable costs of the remediation.			10.1-1429.1		
440	440	0232	FISH KILLING INVESTIGATION	This fund receives money by cost recovery for those companies that pollute that create fish kills. This money I used for normal costs of the agency.			62.1-44.15(11)		
440	440	0245	HAZARDOUS WASTE MANAGEMENT PERMIT	Accounts for hazardous waste treatment, storage, or disposal permit fees. Funds are used to recover the costs of application and permit processing.			10.1-1402.15		
440	440	0258	OPERATOR TRAINING	Accounts for receipts from the sale of Wastewater Treatment Plant Operator Manuals and registration fees for wastewater treatment workshops. Funds are used to cover the costs of the manuals and for the administration of the training workshops.					
440	440	0280	APPROPRIATED INDIRECT COST RECOVERIES	Accounts for State agencies' share of indirect cost recoveries.					
440	440	0286	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Accounts for recyclable material sales.					
440	440	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
440	440	0288	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN-N	Accounts for sale of surplus supplies and equipment.					
440	440	0288	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
440	440	0510	OPERATING PERMITS PROGRAM	Activity included on the DEQ enterprise fund financial statement template submission			10.1-1322-1322.1		
440	440	0708	DOMINION POWER SETTLEMENT FUND	This fund accounts for a court settlement between the EPA and Dominion Resources. Other states have received similar proceeds. The money will be passed through to localities to retro-fit school buses. The project is estimated to be completed in two years.					
440	440	0748	UNDERGROUND PETROLEUM STORAGE TANK FUND	This fund is used to account for taxes collected by DMV and transferred to DEQ. Money is used to fund reimbursement claims for remediation of oil and gas spills.			62.1-44.34:11-13		
440	440	0753	LEAKING UNDERGROUND STORAGE TANK FUND RE	Coding error to be corrected					
440	440	0755	DUPONT SHENANDOAH RIVER MERCURY MONITORI	This fund accounts for money that was set aside in trust for testing of a site that was harmed from a mercury spill. DEQ is required to test the site for 100 years from the date of the spill. The amount that is held in trust is part of LGIP, and is held by Treasury (Agency 994, Fund 0771). Investments (GLA 348) in Agency 440, Fund 0755 are recorded at the original investment value (\$480,000). Treasury tracks the appreciation. The Department of Treasury transfers money to fund 0755 (recorded as revenue) to cover site testing as necessary. GLA 348 is recorded in the CAFR from the Department of Treasury's LGIP account history information.					
440	440	0900	DEDICATED SPECIAL REVENUE	This is not an active fund. Budgetary activity is recorded here initially, and then moved to other 09XX funds.					
440	440	0906	WASTE TIRE TRUST FUND	Accounts for tire tax imposed on tire retailers. Funds are used to cover the costs of the waste tire plan.			10.1-1422.3-4		

440	440	0907	VA ENVIRONMENTAL EMERGENCY RESPONSE FUND	Accounts for grants, general funds, and various civil penalties. Funds are used for emergency response to environmental pollution incidents.			10.1-2500-2502		
440	440	0909	AIR POLLUTION PERMIT PROGRAM	Accounts for permit fees charged to owners of sources of air pollution. Fees are used for administration of fund.			10.1-1322.2		
440	440	0911	VA WASTE MANAGEMENT BOARD PERMIT PROGRAM	Accounts for fees for sanitary landfill operation permits. The funds are used to recover a portion of the agency's application processing costs.			10.1-1402.1-1402.2		
440	440	0914	STATE WATER CONTROL BOARD PERMIT PROGRAM	Accounts for fees charged for processing permit applications. Funds used to recover a portion of the application processing costs.			62.1-44.15:6-7		
440	440	0916	MARINE HABITAT AND WATERWAYS IMPROVEMENT	Per review of Chapter 1042, Items 385A and 386F, funds are used to analyze water conditions in the Elizabeth River and for citizen water quality testing. Non-general fund dollars are from dredging royalties collected by the Marine Resources Commission.			Chapter 1042, Item 385A and 386F		
440	440	0919	VEHICLE EMISSIONS INSPECTION PROGRAM FUN	Accounts for additional registration fees imposed on the owner of any motor vehicle by DMV. Funds are used to cover the costs of the emissions inspection program.			46.2-1182.2		
440	440	0925	LITTER CONTROL AND RECYCLING FUND	Accounts for additional excise tax on every wholesaler or distributor of carbonated soft drinks. 75% of all funds are distributed to localities, 20% for statewide and regional education programs, and 5% for administrative costs.			10.1-1422.01		
440	440	0930	SMALL BUSINESS ENVIRONMENTAL COMPLIANCE	Funding is generated by transfer from the VEERF. Funds are used to make loans to small businesses for the purchase and installation of environmental pollution control equipment.			10.1-1197.1-3		
440	440	0934	VIRGINIA WATER QUALITY IMPROVEMENT FUND	Accounts for sums appropriated by the General Assembly and for other funds from any public or private source. Funds are used for water quality improvement grants.			10.1-2128-2131		
440	440	0935	WQIF RESERVE	Reserve created within the Virginia Water Quality Improvement Fund, per Item 378B.2. of Chapter 4, Special Session I, 2004 Acts of Assembly			Item 378B.2 of Chapter 4, Special Session I, 2004 Acts of Assembly		
440	440	0964	STATE REVOLVING LOAN FUND	This fund accounts for federal funds. Funds are used for the construction assistance loan program.			62.1-225		
440	440	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
440	440	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
454	454	0000	TITLE NOT FOUND	Budgetary Fund					
454	454	0100	GENERAL	General Fund Activity					
454	454	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
501	501	0000	TITLE NOT FOUND	Budgetary Fund					
501	501	0100	GENERAL	General Fund Activity					
501	501	0200	SPECIAL	Coding error to be corrected					
501	501	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.			Code of Virginia 33.1		
501	501	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.			Code of Virginia 33.1		
501	501	0300	HIGHER EDUCATION OPERATING	No year end balance					
501	501	0400	COMMONWEALTH TRANSPORTATION	Special Revenue Commonwealth Transportation Fund - Funds are generated from various taxes and civil penalties. Funds are used for highway maintenance and administrative costs.			Code of Virginia 33.1		
501	501	0401	HIGHWAY FEDERAL	Accounts for Federal Funds for Transportation.			Code of Virginia 33.1		
501	501	0410	HIGHWAY MAINTENANCE AND OPERATING FUND	Special Revenue Commonwealth Transportation Fund - Accounts for various taxes and civil penalties. Funds are used for highway maintenance and administrative costs. GLA 540 is related to deposits held from contractors until successful project completion, and is classified as an Agency Fund. The agency fund activity is included in the Guarantee Deposits Agency Fund financial statement template submission.			Code of Virginia 33.1		
501	501	0422	SPECIAL	Transportation Partnership Opportunity Fund. Funds are provided by transfers from 0476 toll facilities and construction fund 0472. Disbursements from this fund will be mainly in the form of loans to external entities					
501	501	0431	CONCESSION PAYMENTS ACCOUNT	This fund is for the outstanding debt owed by the Pocahontas Parkway. As part of the sale, these funds were received to transfer the rights to the purchaser, Transurban Inc. This fund is part of the transportation trust fund.			Code if Virginia 33.1-23.03:9		
501	501	0435	ROUTE 895 - POCAHONTAS PARKWAY TOLL FACI	Pocahontas Parkway Fund			Code of Virginia 33.1		

501	501	0471	TRANSPORTATION TRUST FUND	Special nonreverting fund funded by additional revenues derived by enactments of Chapters 11, 12, and 15 of the Acts of Assembly, 1986 Special Session and such other funds as may be appropriated by the General Assembly for this fund. § 33.1-23.03:1 Transportation Trust Fund.			Section 3-1.03B,C of Chapter 1073		
501	501	0472	HIGHWAY CONSTRUCTION FUND	Special Revenue Commonwealth Transportation Fund - This fund is considered part of the Transportation Trust Fund. Additionally, GLA 540 is related to deposits held from contractors until successful project completion, and should be classified as an Agency Fund. The agency fund activity is included in the Guarantee Deposits Agency Fund financial statement template submission.			§ 4-3.01.4 ; Code of Virginia 33.1		
501	501	0473	PRIORITY TRANSPORTATION FUND	Special Revenue Commonwealth Transportation Fund - This fund provides funding of specified transportation projects throughout the Commonwealth. Deposits into this fund include (1) additional revenues attributable to the Virginia Fuels Tax Act; (2) Transportation Trust Fund and Highway Maintenance Operating Fund revenues above the amount currently forecast and programmed; (3) beginning July 1, 2002, one-third of insurance license tax revenues; and (4) any other appropriations. Distribution of its funds include (1) any projects designated by the CTB; (2) payment to any authority, locality, commission or other entity; and (3) to support, secure, or leverage financing projects approved by the CTB. Per 33.1-23.03:8 A3, this fund is part of the Transportation Trust Fund.			33.1-23.03:8 A3		
501	501	0474	COMMONWEALTH PORT FUND	Special Revenue Commonwealth Transportation Fund - This fund is considered part of the Transportation Trust Fund.					
501	501	0475	COMMONWEALTH AIRPORT FUND	Special Revenue Commonwealth Transportation Fund - This fund is considered part of the Transportation Trust Fund.					
501	501	0476	TOLL FACILITIES REVOLVING FUND	Special Revenue Commonwealth Transportation Fund - This fund is considered part of the Transportation Trust Fund.			Code of Virginia 33.1		
501	501	0477	COMMONWEALTH MASS TRANSIT FUND	Special Revenue Commonwealth Transportation Fund - This fund is considered part of the Transportation Trust Fund.					
501	501	0486	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Special Revenue Commonwealth Transportation Fund - Accounts for recyclable material sales.			Code of Virginia 33.1		
501	501	0488	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN-N	Special Revenue Commonwealth Transportation Fund - Accounts for sale of surplus supplies and equipment.			Code of Virginia 33.1		
501	501	0700	TRUST AND AGENCY	Used to account for money received and held by VDOT in capacity of Trustee, Custodian or Agency for Individuals, Government and Non-Public entities .			Code of Virginia 33.1		
501	501	0758	U. S. ROUTE 58 CORRIDOR DEVELOPMENT PROG	U. S. Route 58 Corridor Development Program. Special Revenue Commonwealth Transportation Fund and Debt Service Fund - GLA 540 is related to deposits held from contractors until successful project completion, and should be classified as an Agency Fund. The agency fund activity is included in the Guarantee Deposits Agency Fund financial statement template submission.			Code of Virginia 33.1		
501	501	0760	NORTHERN VIRGINIA TRANSPORTATION DISTRIC	Special Revenue Commonwealth Transportation Funds and debt service funds. Northern Virginia Transportation District Program			Code of Virginia 33.1		
501	501	0761	TRANSPORTATION IMPROVEMENT SET-ASIDE FUN	Special Revenue Commonwealth Transportation Funds and debt service funds. Transportation Set Aside Program			Code of Virginia 33.1		
501	501	0775	ROUTE 28 FUND	Special Revenue Commonwealth Transportation Fund and Debt Service Fund - Expenditures of Fund net assets are restricted to finance Rt. 28 project costs including construction and debt service pursuant to the provisions of enabling state legislation, Board resolutions, and master and supplemental agreements of trust.			Code of Virginia 33.1		
501	501	0782	COLEMAN BRIDGE FUND	Special Revenue Commonwealth Transportation Funds and debt service funds - Expenditures of Fund net assets are restricted to finance Coleman Bridge costs including operations and debt service pursuant to the provisions of enabling state legislation, Board resolutions, and master and supplemental agreements of trust.			Code of Virginia 33.1		

501	501	0784	ROUTE 168 SOUTH IMPROVEMENT FUND	Special Revenue Commonwealth Transportation Fund - Fund resources specifically appropriated by General Assembly for the construction of Route 168 South, Chesapeake Expressway.			Code of Virginia 33.1		
501	501	0785	ELIZABETH RIVER TOLL FACILITY	Special Revenue Commonwealth Transportation Fund. Elizabeth River Tunnel Program			1978 Acts of Assembly, Chapter 33, Paragraph 2.		
501	501	0794	VA FEDERAL HIGHWAY REIMBURSEMENT ANTICPA	Special Revenue Commonwealth Transportation Funds and debt service funds - FRANS are not deemed to constitute a debt of the Commonwealth of Virginia or a pledge of the full faith and credit of the Commonwealth, but such obligations shall be payable solely, subject to appropriation by the General Assembly, (1) first from any federal highway reimbursements and any other federal highway assistance received from time to time by the Commonwealth, (2) then from the TTF, and (3) from such other funds as designated by the General Assembly.			Code of Virginia 33.1		
501	501	0800	DEBT SERVICE	No year end balance					
501	501	0806	DULLES TOLL ROAD FACILITIES	Special Revenue Commonwealth Transportation Fund and Debt Service Fund - Expenditures of Fund net assets are restricted to finance Hirst-Brault Expressway costs including operations and debt service pursuant to the provisions of enabling state legislation, Board resolutions, and master and supplemental agreements of trust.			Code of Virginia 33.1		
501	501	0807	POWHITE PARKWAY EXTENSION	Special Revenue Commonwealth Transportation Fund and Debt Service Fund. Powhite Parkway Extension.			Code of Virginia 33.1		
501	501	0820	VPBA PROJECTS	Blended component unit recorded from Department of Treasury VPBA financial statement template submissions.					
501	501	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
501	501	Off-CARS	Pocahontas Parkway Association	Accounts for the Route 895 Connector Project. The Association is a blended component unit of the Department of Transportation. On June 29, 2006, Transurban (895) LLC (Transurban) purchased the assets of the Pocahontas Parkway A, primarily the rights and obligations to manage, operate, maintain and collect tolls on the Pocahontas Parkway for a period of 99 years.					
505	505	0000	TITLE NOT FOUND	Budgetary Fund					
505	505	0100	GENERAL	General Fund Activity					
505	505	0200	SPECIAL	This revenue is collected from localities to assist in purchasing vehicles. The locality has an ownership interest in the vehicles purchased.					
505	505	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
505	505	0400	COMMONWEALTH TRANSPORTATION	Funds are generated from various taxes and civil penalties. Funds are used for highway maintenance and administrative costs.			Sections 33.1-23.03:1 through 33.1-23.1B, 33.1-221.1:3, 58.1-638 and 58.1-815-1		
505	505	0401	HIGHWAY FEDERAL	This fund accounts for federal special revenue Commonwealth transportation funds.					
505	505	0410	HIGHWAY MAINTENANCE AND OPERATING FUND	Accounts for various taxes and civil penalties. Funds are used for highway maintenance and administrative costs.					
505	505	0426	SPECIAL	Nonreverting fund consisting of dedications set forth in the appropriations act.					Code of Virginia 33.1
505	505	0431	SHORTLINE RAILWAY PRESERVATION & DEVELOPMENT	In accordance with section § 33.1-221.1:1.2 of the Code of VA, this fund relates to the Shortline Railway Preservation and Development Fund. These funds are used by the Department of Rail and Public Transportation to administer a Shortline Railway Preservation and Development Program.					
505	505	0471	TRANSPORTATION TRUST FUND	Accounts for tolls and other revenues derived from transportation projects and appropriations from the General Assembly. Money can only be borrowed from the Transportation Trust Fund if certain restrictions are met in accordance with the Appropriation Act. Repayment must be made.			Section 3-1.03B,C of Chapter 1073		
505	505	0472	HIGHWAY CONSTRUCTION FUND	This fund is considered part of the Transportation Trust Fund.					

				This fund provides funding of specified transportation projects throughout the Commonwealth. Deposits into this fund include (1) additional revenues attributable to the Virginia Fuels Tax Act; (2) Transportation Trust Fund and Highway Maintenance Operating Fund revenues above the amount currently forecast and programmed; (3) beginning July 1, 2002, one-third of insurance license tax revenues; and (4) any other appropriations. Distribution of its funds include (1) any projects designated by the CTB; (2) payment to any authority, locality, commission or other entity; and (3) to support, secure, or leverage financing projects approved by the CTB. Per the Code of Virginia, this fund is part of the Transportation Trust Fund.					
505	505	0473	PRIORITY TRANSPORTATION FUND				33.1-23.03:8 A3		
505	505	0477	COMMONWEALTH MASS TRANSIT FUND	This fund is considered part of the Transportation Trust Fund.					
505	505	0478	COMMONWEALTH TRANSIT CAPITAL FUND	Part of the Commonwealth Mass Transit Fund. Receives funds from appropriations from the General Assembly and of all donations, gifts, bequests, grants, endowments, and other moneys given to it. Revenues are used to support capital expenditures involving the establishment, improvement, or expansion of public transportation services through specific projects approved by the Commonwealth Transportation Board. Projects financed by the fund shall receive local, regional or private funding for at least twenty percent of the nonfederal share of the total project cost. Considered part of the TTF since it is a component of the Mass Transit Fund.					
505	505	0739	STRIPPER WELL OIL OVERCHARGE FUND	This fund is used to account for a court settlement (from the late 1970's, early 1980's) that was prompted by price fixing by individual companies that resulted in the state being overcharged. According to federal guidelines, funds must be used for energy efficiency and energy conservation projects. Funds are usually used for capital projects. State agencies, towns, hospitals, schools, etc. can apply for grants from this fund.					
505	505	0760	NORTHERN VIRGINIA TRANSPORTATION DISTRIC	Special Revenue Commonwealth Transportation Fund					
505	505	0794	VA FEDERAL HIGHWAY REIMBURSEMENT ANTICPA	FRANS are not deemed to constitute a debt of the Commonwealth of Virginia or a pledge of the full faith and credit of the Commonwealth, but such obligations shall be payable solely, subject to appropriation by the General Assembly, (1) first from any federal highway reimbursements and any other federal highway assistance received from time to time by the Commonwealth, (2) then from the TTF, and (3) from such other funds as designated by the General Assembly.					
505	505	0806	DULLES TOLL ROAD FACILITIES	Commonwealth Transportation Special Revenue Fund					
505	505	0901	RAILWAY PRESERVATION AND DEVELOPMENT FUN	This fund accounts for revenue transferred from the Commonwealth Transportation Fund that is used to acquire, lease, improve, or assist other appropriate entities for passenger and freight railways.			Code Section 33.1-221.1		
505	505	1000	FEDERAL TRUST	Special Revenue Commonwealth Transportation Fund - Federal - Federal pass through match for Job Access Commuter Program					
505	505	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
506	506	0000	TITLE NOT FOUND	Budgetary Fund					
506	506	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
154	507	0000	TITLE NOT FOUND	Budgetary Fund					
154	507	0200	SPECIAL						
154	507	0470	TITLE NOT FOUND	No year end balance					
601	601	0000	TITLE NOT FOUND	Budgetary Fund					
601	601	0100	GENERAL	General Fund Activity					
601	601	0200	SPECIAL	This fund accounts for fees collected in various activities across VDH to include Vital Records, Health Statistics, Child Development Services, Children's Specialty Services, Restaurant Permits, etc.					
601	601	0202	LOCAL HEALTH DIST - ADDITIONAL REVENUE	Accounts for funds received from local health departments. Funds are not matched with state funds. The funds are used by local health departments to support activities as directed by the locality's Board/City Council.					
601	601	0203	BEDDING AND UPHOLSTERY SANITATION	Accounts for the license and inspection of bedding and upholstered furniture manufactured in Virginia.			Section 32.1-218		

601	601	0204	LOCAL HEALTH DISTRICT MATCHING REVENUE F	The Local Health Departments operate under a cooperative agreement between VDH aand the local government. Local health operations are funded, in accordance with the terms of this agreement, with state funds, local match and fee for services. This fund is used to account for the local match in accordance with the terms of the cooperative agreement. Unspent funds are returnable to the local government.					
601	601	0205	LOCAL HEALTH DISTRICT SERVICE FEE FUND	The Local Health Departments operate under a cooperative agreement between VDH aand the local government. Local health operations are funded, in accordance with the terms of this agreement, with state funds, local match and fee for services. This fund is used to account for the fees collected from clients for services provided at the local health department.					
601	601	0206	ANATOMICAL SERVICES-BODIES	Accounts for the collecting, processing, storing, and sale of cadavers to be used for teaching in state medical schools.			Section 32.1-299.C		
601	601	0211	PRIVATE GRANT AND CONTRACT REVENUE	Accounts for funds received from private organizations through grants and contracts. Funds are expended in support of grant/contract activities as outlined in the grant/contract agreement.					
601	601	0213	SPECIAL EMERGENCY MEDICAL SERVICE	This fund accounts for a portion of the vehicle registration fees collected at DMV. Funds are transferred to the Department of Health to provide funding to support EMS training, EMS system development, and improvements to emergency preparedness and response; support the operations of the VA Department of Emergency Medical Services; support the VA Association of Volunteer Rescue Squads for the purposes of volunteer recruitment, retention, and training; and 25% of the amount transferred from DMV to VDH are returned to the locality where the vehicle is registered to fund training of volunteer or salaried EMS personnel of a non-profit EMS agency and for the purchase of necessary equipment and supplies for use in the locality for licensed non-profit emergency medical and rescue services.			Section 46.2-694.13		
601	601	0215	AUTOMATION OF THE VITAL RECORDS VAULT	This fund accounts for a portion of the fee charged for a certified copy of a vital record (birth, marriage or death certificates) or a search for such records. The funds are to be used for the purpose of fully automating the system of vital records.			Section 32.1-273.1		
601	601	0217	ONSITE SEWAGE INDEMNIFICATION FUND	Accounts for a portion of the fees charged for filing an application for an onsite sewage disposal system. These funds are used to assist any Virginia real property owner holding a valid septic tank permit when such system fails within three years of construction from the negligence of the Dept of Health.			Section 32.1-164.1:01		
601	601	0226	CHILD RESTRAINT DEVISE PENALTIES	Accounts for the civil penalties collected for violations of the Child Restraint Device Law. Funds are used to provide restraint devices to applicants who are can't afford to purchase them.			Sections 46.2-1097 & 46.2-1098		
601	601	0248	WATERWORKS TECHNICAL ASSISTANCE FUND	Accounts for fees paid by owners of waterworks and interest earned. Funds are used for operator certification training, engineering evaluation, sample collection for laboratory analysis and educational seminars.			Section 32.1-171.1B		
601	601	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
601	601	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
601	601	0280	APPROPRIATED INDIRECT COST RECOVERIES	Accounts for State agencies' share of indirect cost recoveries.					
601	601	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
601	601	0288	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN-N	Accounts for sale of surplus supplies and equipment.					



601	601	0900	DEDICATED SPECIAL REVENUE	This fund accounts for the fee that is assessed to health care providers that submit patient level data on inpatients. This data is collected for the purpose of reviewing the efficiency and productivity of health care providers. VDH has a contract with the Virginia Health Institute (VHI), a non-profit organization, for compiling, storing, & making available to consumers the data submitted by health maintenance organizations. The fees are collected and deposited into this fund by VHI. VDH remits a majority of the fees to VHI for their services. In addition, this fund is also used to account for the funds transferred to VDH from the Department of Health Professions for medical scholarship and loan repayments for physicians who commit to practice in underserved areas of the Commonwealth.			Section 32.1-276.8 & Section 32.1-122.6		
601	601	0901	DONATIONS - LOCAL HEALTH DEPARTMENTS	Accounts for grants, bequests or donations from private persons to support projects under the auspices of the Virginia Health Care Foundation or other preventive or primary health care projects and interest earned on monies in the fund.			Section 32.1-34.1		
601	601	0902	TRAUMA CENTER FUND	This fund accounts for fines collected from individuals convicted of violations of Sections 18.2-36.1, 18.2-51.4, 18.2-266, 18.2-266.1 or 46.2-341.24 who has been convicted within 10 years of the current of offense. These funds are awarded to qualifying trauma centers for the purpose of defraying the costs of providing emergency medical care to victims of automobile accidents attributable to alcohol or drug use. The fund is nonreverting.			Section 18.2-270.01		
601	601	0905	VIRGINIA TRANSPLANT COUNCIL EDUCATION FU	This fund consists of gifts, grants or donations from public or private sources, moneys appropriated by the General Assembly to support the Transplant Council's education and information programs and interest earned on monies in the fund.			Section 32.1-297.1		
601	601	0908	POLLUTANT DISCHARGE ELIMINATION SYSTEM P	Fund receives monies for permits to spread bio-solids (\$2.50 per ton). The monies are returned to localities that have adopted the ordinances for bio-solids. The localities will need to send bills for monitoring and testing of the bio-solids.			Section 62.1-44.193		
601	601	0910	VIRGINIA RESCUE SQUADS ASSISTANCE FUND	This fund accounts for monies appropriated by the General Assembly for the purpose of providing financial assistance to rescue squads and other emergency medical services organizations in the Commonwealth, providing training for emergency medical service personnel and purchasing equipment needed by such rescue squads and organizations. In addition, this fund also includes any interest earned.			Code of Virginia Section 32.1-111.12		
601	601	0922	WATER SUPPLY ASSISTANCE GRANT FUND	This fund accounts for all funds appropriated as matching funds for moneys available through the federal Safe Drinking Water Act, all penalties and charges collected under Code of Virginia Section 32.1-27, 32.1-175.01 and 32.1-176, all other funds from public or private sources directed to the fund and interest earned on moneys in the fund.			Section 32.1-171.2		
601	601	0925	WIC FOOD PROGRAM - INFANT FORMULA REBATE	This fund accounts for federal funds from the food component of the WIC grant (CFDA 10.557) and interest earned on the fund.					
601	601	0932	NURSING SCHOLARSHIP & LOAN REPAYMENT FD	Revenues are loan repayments and interest earned on moneys in the fund; expenditures are loans to qualified nursing students.			Sections 32.1-122.6:01, 32.1-122.6:04 & 54.1-3011.2		
601	601	0934	MEDICAL & PA SCHOLARSHIP & LOAN REPAYMENT	Revenues are loan repayments and interest earned on moneys in the fund; expenditures are loans to qualified medical students.			Sections 32.1-122.6, 32.1-122.6:03, & 32.1-122.6:1		
601	601	0936	NURSE PRACTITIONER SCHOLARSHIP & LOAN RE	Revenues are loan repayments and interest earned on moneys in the fund; expenditures are loans to qualified nurse practitioner students.			Sections 32.1-122.6:02		
601	601	0938	DENTAL SCHOLARSHIP & LOAN REPAYMENT FD	Revenues are loan repayments and interest earned on moneys in fund; expenditures are loans to dental students.			Sections 32.1-122.9, 32.1-122.9:01 & 32.1-122.10		

601	601	0945	SAFE DRINKING WATER STATE REVOLVING FUND	This fund accounts for federal funds received from the Safe Drinking Water State Revolving Loan Fund grant (CFDA 66.468) and interest earned on moneys in the fund; also reference Federal Safe Drinking Water Act, Section 1452					
601	601	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
601	601	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
602	602	0000	TITLE NOT FOUND	Budgetary Fund					
602	602	0100	GENERAL	General Fund Activity					
602	602	0200	SPECIAL	Temporary holding account for funds received by DMAS that can not be immediately identified. Funds are re-classified to the correct fund and coding once they have been properly identified					
602	602	0204	STATE/LOCAL HOSPITALIZATION (SLH) PROGRAM	Accounts for payments from localities and the state for indigent health care. Funds are used to make payments to hospitals for medical expenses of indigent people.			Code of Virginia, Section 32.1 -342-347		
602	602	0210	NURSING FACILITY SANCTIONS-CIVIL MONEY P	Accounts for civil money penalties levied against and collected from Medicaid nursing facilities. Funds must be applied to the protection of the health or property of residents of facilities that the State finds noncompliant.			Code of Virginia, Section 32.1 -353.3		
602	602	0220	MEDICAID INTERGOVERNMENTAL TRANSFER FUND	Medicaid Intergovernmental Transfer fund - Administrative expenses are paid out of this fund and the remainder is transferred to the general fund.					
602	602	0242	INDIGENT HEALTH CARE	Accounts for appropriations from the Commonwealth and contributions from hospitals for charity care.			Code of Virginia, Section 32.1 -332-341		
602	602	0245	FAMIS DONATIONS - EDUCATION AND OUTREACH	This fund accounts for donations for education and outreach concerning the FAMIS program.			Code of Virginia, Section 32.1 -351G		
602	602	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
602	602	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
602	602	0700	TRUST AND AGENCY						
602	602	0711	CMSIP CONCENTRATION ACCOUNT	This fund accounts for the FAMIS concentration account. This activity is not included in the CAFR.			Code of Virginia, Section 32.1 -351-351.2		
602	602	0772	MEDICAID CONCENTRATION TRUST FUND	This fund accounts for the MEDICAID Concentration Trust Fund. This activity is not reported in the CAFR.					
602	602	0903	VA CHILDREN'S MEDICAL SECURITY INSURANCE	Accounts for premium differential, employer contributions received by DMAS, grants, donations, and gifts. Funds are used to provide primary and preventive care to certain individuals up to the age of 18 that are members of indigent families.			Code of Virginia, Section 32.1 -351-353		
602	602	0910	UNINSURED MEDICAL CATASTROPHE FUND	Accounts for funds used for the purpose of providing a source of payment for medical treatment of uninsured medical catastrophes. An uninsured medical catastrophe shall include a life-threatening illness or injury requiring specialized medical treatment, hospitalization, or both.			Code of Virginia, Section 32.1 -324.3		
602	602	0949	VIRGINIA HEALTH CARE FUND						
602	602	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
602	602	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
606	606	0000	TITLE NOT FOUND	Budgetary Fund					
606	606	0100	GENERAL	General Fund Activity					
606	606	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	701	0100	GENERAL	General Fund Activity					
701	701	0200	SPECIAL	This fund accounts for miscellaneous operational activity. GLA 348 accounts for LGIP which is included in the DOC Commissary financial statement template submission.					
701	701	0232	CORRECTIONS CONSTRUCTION UNIT SPECIAL OP	This is the Corrections Construction Unit Special Operating Fund, to reflect activities of contracts between the Corrections Construction Unit and (i) institutions within Corrections for work not related to a capital project and (ii) agencies without the Corrections for work performed for those agencies.					
701	701	0255	CONTRACT PRISONERS SPECIAL REVENUE FUND	Accounts for fees paid by other states and the federal government for DOC housing out-of-state inmates. Funds are used to support the facilities.					
701	701	0257	OVERHEAD AND WARRANTY ACCOUNT FUND	Accounts for amounts paid by various contractors and vendors for overall administrative overhead on construction contracts. Funds are used to support capital projects within the department.					
701	701	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					

				This fund accounts for fees received related to the Public-Private Education Act Fund. Private entities submit unsolicited proposals for projects in which they feel they could offer the State assistance. The receiving agency can charge a fee to review the proposal ranging from \$5,000 - \$50,000. The funds collected are supposed to offset the costs of reviewing the proposal.					
701	701	0275	PUBLIC-PRIVATE EDUCATION ACT FUND				COV 56-575.4		
701	701	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
701	701	0288	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN-N	Accounts for sale of surplus supplies and equipment.					
				Accounts for reimbursements to the general fund and to state agencies for the costs of asbestos removal.					
701	701	0297	ASBESTOS CLAIMS TRUST FUND						
				Relates to the Virginia Crime Victim-Witness Fund, a special non-reverting fund, administered by the Department of Criminal Justice Services to support victim and witness services that meet the minimum standards prescribed for such programs under the Code of Virginia. A portion of the sum collected shall be deposited into the state treasury to the credit of this Fund. The Fund shall be distributed according to grant procedures adopted pursuant to the Code and shall be established on the books of the Comptroller.			§ 19.2-11.1; §§ 16.1-69.48:1, 17.1-275.1, 17.1-275.2, 17.1-275.3, 17.1-275.4, 17.1-275.7, 17.1-275.8, and 17.1-275.9; § 9.1-104		
701	701	0930	VIRGINIA CRIME VICTIM - WITNESS FUND						
701	701	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
701	701	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	701	Off-CARS	Commissary Fund	Accounts for the commissary activity.					
				The Inmate/Ward Trust Fund accounts for the savings of inmates and wards of the Department of Corrections and the Department of Juvenile Justice. These amounts are not recorded on CARS.					
701	701	Off-CARS	Inmate Trust Fund						
701	709	0200	SPECIAL	This fund accounts for operational activity.					
701	709	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	709	0284	RECYCLABLE MATERIAL SALES-GEN-NON-HIGH E	Accounts for recyclable material sales.					
701	709	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
				Accounts for insurance proceeds received when an insured item is damaged.					
701	709	0290	INSURANCE RECOVERY						
701	716	0200	SPECIAL	This fund accounts for operational activity.					
701	716	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	716	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
701	717	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	717	0284	RECYCLABLE MATERIAL SALES-GEN-NON-HIGH E	Accounts for recyclable material sales.					
701	717	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
				Accounts for insurance proceeds received when an insured item is damaged.					
701	717	0290	INSURANCE RECOVERY						
701	718	0284	RECYCLABLE MATERIAL SALES-GEN-NON-HIGH E	Accounts for recyclable material sales.					
701	718	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
701	719	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	719	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
701	719	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
701	721	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	730	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	730	0284	RECYCLABLE MATERIAL SALES-GEN-NON-HIGH E	Accounts for recyclable material sales.					
701	730	0286	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Accounts for recyclable material sales.					
701	730	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
				Accounts for insurance proceeds received when an insured item is damaged.					
701	730	0290	INSURANCE RECOVERY						
701	731	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	733	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	733	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
				Accounts for insurance proceeds received when an insured item is damaged.					
701	733	0290	INSURANCE RECOVERY						
				Accounts for fees paid by other states and the federal government for DOC housing out-of-state inmates. Funds are used to support the facilities.					
701	734	0255	CONTRACT PRISONERS SPECIAL REVENUE FUND						
701	734	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
				Accounts for insurance proceeds received when an insured item is damaged.					
701	734	0290	INSURANCE RECOVERY						
				Accounts for General Fund Sum Sufficient Appropriations. Funds are used when the Governor declares a "state of emergency"; can be used for anything related to the state of emergency.					
701	735	0246	DISASTER RECOVERY FUND						
701	735	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	735	0286	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Accounts for recyclable material sales.					
701	735	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					

701	737	0255	CONTRACT PRISONERS SPECIAL REVENUE FUND	Accounts for fees paid by other states and the federal government for DOC housing out-of-state inmates. Funds are used to support the facilities.					
701	737	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	737	0284	RECYCLABLE MATERIAL SALES-GEN-NON-HIGH E	Accounts for recyclable material sales.					
701	737	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
701	741	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	741	0284	RECYCLABLE MATERIAL SALES-GEN-NON-HIGH E	Accounts for recyclable material sales.					
701	741	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
701	741	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
701	742	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
701	743	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	743	0284	RECYCLABLE MATERIAL SALES-GEN-NON-HIGH E	Accounts for recyclable material sales.					
701	743	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
701	743	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
701	744	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	744	0284	RECYCLABLE MATERIAL SALES-GEN-NON-HIGH E	Accounts for recyclable material sales.					
701	744	0286	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Accounts for recyclable material sales.					
701	744	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
701	745	0200	SPECIAL	This fund accounts for operational activity.					
701	745	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	745	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
701	749	0200	SPECIAL	This fund accounts for operational activity.					
701	749	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	749	0284	RECYCLABLE MATERIAL SALES-GEN-NON-HIGH E	Accounts for recyclable material sales.					
701	749	0286	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Accounts for recyclable material sales.					
701	749	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
701	752	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	752	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
701	752	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
701	753	0284	RECYCLABLE MATERIAL SALES-GEN-NON-HIGH E	Accounts for recyclable material sales.					
701	753	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
701	753	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
701	754	0200	SPECIAL	This fund accounts for operational activity.					
701	754	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	754	0284	RECYCLABLE MATERIAL SALES-GEN-NON-HIGH E	Accounts for recyclable material sales.					
701	754	0286	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Accounts for recyclable material sales.					
701	754	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
701	756	0200	SPECIAL	This fund accounts for operational activity.					
701	756	0255	CONTRACT PRISONERS SPECIAL REVENUE FUND	Accounts for fees paid by other states and the federal government for DOC housing out-of-state inmates. Funds are used to support the facilities.					
701	756	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	756	0286	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Accounts for recyclable material sales.					
701	756	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
701	756	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
701	756	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
701	757	0200	SPECIAL	This fund is used in an operational capacity.					
701	757	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	757	0284	RECYCLABLE MATERIAL SALES-GEN-NON-HIGH E	Accounts for recyclable material sales.					
701	757	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
701	757	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
701	760	0200	SPECIAL	This fund accounts for operational activity.					
701	760	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	760	0284	RECYCLABLE MATERIAL SALES-GEN-NON-HIGH E	Accounts for recyclable material sales.					
701	760	0286	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Accounts for recyclable material sales.					
701	760	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
701	760	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
701	761	0200	SPECIAL	This fund accounts for operational activity.					
701	761	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	761	0284	RECYCLABLE MATERIAL SALES-GEN-NON-HIGH E	Accounts for recyclable material sales.					
701	761	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
701	761	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					

701	766	0930	VIRGINIA CRIME VICTIM - WITNESS FUND	This fund is a special nonreverting fund to be administered by the Department of Criminal Justice Services to support victim and witness services that meet the minimum standards prescribed for such programs under § 19.2-11.1.			§ 19.2-11.1. A portion of the sum collected pursuant to §§ 16.1-69.48:1, 17.1-275.1, 17.1-275.2, 17.1-275.3, 17.1-275.4, 17.1-275.7, 17.1-275.8, and 17.1-275.9.		
701	767	0200	SPECIAL	This fund accounts for operational activity.					
701	767	0205	PROBATION & PAROLE OFFICERS FUND	This fund accounts for reimbursements provided by cities and counties. Currently only two counties help reimburse this fund: Arlington and Alexandria. Money is used to increase state probation and parole officer's salaries in these counties.					
701	767	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
701	767	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	767	0284	RECYCLABLE MATERIAL SALES-GEN-NON-HIGH E	Accounts for recyclable material sales.					
701	767	0286	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Accounts for recyclable material sales.					
701	767	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
701	767	0288	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
701	767	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
701	767	0953	DRUG OFFENDER ACCESS FUND	Accounts for moneys received from fees imposed on certain drug offense convictions. Funds are used to implement and operate the offender substance abuse screening and assessment program.					
701	767	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
701	768	0200	SPECIAL	This fund is used for general agency operations.					
701	768	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	768	0284	RECYCLABLE MATERIAL SALES-GEN-NON-HIGH E	Accounts for recyclable material sales.					
701	768	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
701	769	0200	SPECIAL	This fund accounts for operational activity.					
701	769	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	769	0284	RECYCLABLE MATERIAL SALES-GEN-NON-HIGH E	Accounts for recyclable material sales.					
701	769	0286	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Accounts for recyclable material sales.					
701	769	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
701	769	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
701	770	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	770	0286	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Accounts for recyclable material sales.					
701	770	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
701	771	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	771	0284	RECYCLABLE MATERIAL SALES-GEN-NON-HIGH E	Accounts for recyclable material sales.					
701	771	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
701	771	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
701	771	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
701	772	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	772	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
701	772	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
701	773	0200	SPECIAL						
701	773	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	773	0284	RECYCLABLE MATERIAL SALES-GEN-NON-HIGH E	Accounts for recyclable material sales.					
701	773	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
701	773	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
701	774	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	774	0286	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Accounts for recyclable material sales.					
701	774	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
701	774	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
701	795	0200	SPECIAL	This fund accounts for operational activity.					
701	795	0230	CORRECTIONS SPECIAL RESERVE FUND	Accounts for funds appropriated by the general assembly. Funds are used to provide for the operations of those facilities where offenders are maintained. These funds are supposed to offset the increases in the prison population due to longer sentences and/or new legislation.					

701	795	0246	DISASTER RECOVERY FUND	Accounts for General Fund Sum Sufficient Appropriations. Funds are used when the Governor declares a "state of emergency"; can be used for anything related to the state of emergency.					
701	795	0255	CONTRACT PRISONERS SPECIAL REVENUE FUND	Accounts for fees paid by other states and the federal government for DOC housing out-of-state inmates. Funds are used to support the facilities.					
701	795	0284	RECYCLABLE MATERIAL SALES-GEN-NON-HIGH E	Accounts for recyclable material sales.					
701	795	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
701	795	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
701	795	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
701	799	0200	SPECIAL	This fund accounts for operational activity.					
701	799	0205	REIMBURSEMENT FUND	This fund accounts for reimbursements provided by cities and counties. Currently only two counties help reimburse this fund: Arlington and Alexandria. Funds are used to increase state probation and parole officer's salaries in these counties.					
701	799	0230	DED IMPACT FUNDS	This fund relates to DED impact funds that will be transferred from agy 795 fund 0230 to capital contrustion for the James River Waste Waste.					
701	799	0240	VIRGINIA PUBLIC SAFETY FUND	Accounts for appropriations from general assembly. Use of funds varies from year to year, but funds are primarily used to purchase equipment.					
701	799	0255	CONTRACT PRISONERS SPECIAL REVENUE FUND	Accounts for fees paid by other states and the federal government for DOC housing out-of-state inmates. Funds are used to support the facilities.					
701	799	0257	OVERHEAD AND WARRANTY ACCOUNT FUND	Accounts for amounts paid by various contractors and vendors for overall administrative overhead on construction contracts. Funds are used to support capital projects within the department.					
701	799	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	799	0275	PUBLIC-PRIVATE EDUCATION ACT FUND	This fund accounts for fees received related to the Public-Private Education Act Fund. Private entities submit unsolicited proposals for projects in which they feel they could offer the State assistance. The receiving agency can charge a fee to review the proposal ranging from \$5,000 - \$50,000. The funds collected are supposed to offset the costs of reviewing the proposal.					
701	799	0286	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Accounts for recyclable material sales.					
701	799	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
701	799	0700	TRUST AND AGENCY	This fund accounts for capital projects.					
701	799	0739	STRIPPER WELL OIL OVERCHARGE FUND	This fund is used to account for a court settlement (from the late 1970's, early 1980's) that was prompted by price fixing by individual companies that resulted in the state being overcharged. According to federal guidelines, funds must be used for energy efficiency and energy conservation projects. Funds are usually used for capital projects. State agencies, towns, hospitals, schools, etc. can apply for grants from this fund.			Acts of the Assembly Chapter 1073, Item 550.A-D		
701	799	0800	DEBT SERVICE	CARS 08XX Debt Fund - Reported as Capital Projects in the CAFR					
701	799	0820	VPBA PROJECTS	Blended component unit recorded from Department of Treasury VPBA financial statement template submissions.					
701	799	0821	VPBA PROJECTS - INTEREST	Blended component unit recorded from Department of Treasury VPBA financial statement template submissions.					
701	799	0930	SPECIAL						
701	799	0953	DRUG OFFENDER ACCESS FUND	Accounts for moneys received from fees imposed on certain drug offense convictions. Funds are used to implement and operate the offender substance abuse screening and assessment program.					
701	799	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
262	702	0000	TITLE NOT FOUND	Budgetary Fund					
262	702	0100	GENERAL	General Fund Activity					
262	702	0300	HIGHER EDUCATION OPERATING	No year end balance					
262	702	0500	ENTERPRISE	Coding error to be corrected			Originally a coding error that was corrected. Zero Balance.		
262	702	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
720	703	0100	GENERAL	General Fund Activity					
720	703	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					

720	704	0100	GENERAL	General Fund Activity					
720	704	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
720	705	0100	GENERAL	General Fund Activity					
720	705	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
720	706	0100	GENERAL	General Fund Activity					
720	706	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
720	707	0100	GENERAL	General Fund Activity					
720	707	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
720	708	0100	GENERAL	General Fund Activity					
720	708	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	709	0100	GENERAL	General Fund Activity					
701	709	0600	INTERNAL SERVICE	No year end balance					
701	709	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
711	711	0100	GENERAL	General Fund Activity					
711	711	0200	SPECIAL	Activity included on the VCE internal service fund financial statement template submission					
711	711	0271	STATE CENTRAL GARAGE POOL VEHICLES	Activity included on the VCE internal service fund financial statement template submission					
711	711	0286	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Activity included on the VCE internal service fund financial statement template submission					
711	711	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
711	711	0600	INTERNAL SERVICE	Activity included on the VCE internal service fund financial statement template submission					
711	711	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Activity included on the VCE internal service fund financial statement template submission					
701	716	0100	GENERAL	General Fund Activity					
701	716	0600	INTERNAL SERVICE	No year end balance					
701	716	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	717	0100	GENERAL	General Fund Activity					
701	717	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	718	0100	GENERAL	General Fund Activity					
701	718	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	719	0100	GENERAL	General Fund Activity					
701	719	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
720	703	0200	SPECIAL	This fund accounts for operational activity.					
720	703	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
720	704	0200	SPECIAL	This fund accounts for operational activity.					
720	704	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
720	704	0286	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Accounts for recyclable material sales.					
720	704	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
720	704	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
720	704	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
720	705	0200	SPECIAL	This fund accounts for operational activity.					
720	705	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
720	705	0286	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Accounts for recyclable material sales.					
720	705	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
720	705	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
720	705	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
720	706	0200	SPECIAL						
720	706	0286	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Accounts for recyclable material sales.					
720	706	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
720	706	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
720	707	0200	SPECIAL	This fund accounts for operational activity.					
720	707	0286	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Accounts for recyclable material sales.					
720	707	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
720	707	0820	VPBA PROJECTS	Blended component unit recorded from Department of Treasury VPBA financial statement template submissions.					
720	708	0200	SPECIAL	This fund accounts for operational activity.					
720	708	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
720	720	0000	TITLE NOT FOUND	Budgetary Fund					
720	720	0100	GENERAL	General Fund Activity					

720	720	0200	SPECIAL	This fund accounts for operational activity.					
720	720	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
720	720	0275	PUBLIC-PRIVATE EDUCATION ACT FUND	This fund accounts for fees received related to the Public-Private Education Act Fund. Private entities submit unsolicited proposals for projects in which they feel they could offer the State assistance. The receiving agency can charge a fee to review the proposal ranging from \$5,000 - \$50,000. The funds collected are supposed to offset the costs of reviewing the proposal.			COV 56-575.4		
720	720	0297	ASBESTOS CLAIMS TRUST FUND	Accounts for reimbursements to the general fund and to state agencies for the costs of asbestos removal.					
720	720	0739	STRIPPER WELL OIL OVERCHARGE FUND	This fund is used to account for a court settlement (from the late 1970's, early 1980's) that was prompted by price fixing by individual companies that resulted in the state being overcharged. According to federal guidelines, funds must be used for energy efficiency and energy conservation projects. Funds are usually used for capital projects. State agencies, towns, hospitals, schools, etc. can apply for grants from this fund.			Acts of the Assembly Chapter 1073, Item 550.A-D		
720	720	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	This fund only contains budgetary activity. This activity is not associated with the general fund or any special revenue funds. (General and Special Revenue funds have budgetary statements in the CAFR.)					
720	720	0820	VPBA PROJECTS	Blended component unit recorded from Department of Treasury VPBA financial statement template submissions.					
720	720	0821	VPBA PROJECTS - INTEREST	Blended component unit recorded from Department of Treasury VPBA financial statement template submissions.					
720	720	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
720	720	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
720	720	Off-CARS	Local Funds - Special Revenue	The majority of this fund accounts for donations that are used for a variety of purposes.					
720	720	Off-CARS	Canteen and Local Activity Fund - Enterprise	Accounts for the canteen store and work activity programs.					
720	720	Off-CARS	Endowment Permanent Fund	Accounts for endowments that are used for the welfare of mental health patients. Expenditures are restricted to the income earned on the endowments.					
720	720	Off-CARS	Patient Agency Fund	Accounts for the savings of patients in the Commonwealth's mental health facilities. These amounts are not recorded on CARS.					
720	720	Off-CARS	Non-patient Agency Fund	Accounts for the savings of non-patients in the Commonwealth's mental health facilities. These amounts are not recorded on CARS.					
720	723	0200	SPECIAL	This fund accounts for operational activity.					
720	723	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
720	723	0290	INSURANCE RECOVERIES	Accounts for insurance proceeds received when an insured item is damaged.					
720	723	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
720	724	0200	SPECIAL	This fund accounts for operational activity.					
720	724	0286	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Accounts for recyclable material sales.					
720	724	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
720	724	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
720	725	0200	SPECIAL	This fund accounts for operational activity.					
720	725	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
720	725	0288	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
720	725	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
720	726	0200	SPECIAL	This fund accounts for operational activity.					
720	726	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
720	726	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
720	728	0200	SPECIAL	This fund accounts for operational activity.					
720	728	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
720	729	0200	SPECIAL	This fund accounts for operational activity.					



720	729	0288	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN-N	Accounts for sale of surplus supplies and equipment.					
720	729	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
720	738	0200	SPECIAL	This fund accounts for operational activity.					
720	738	0286	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Accounts for recyclable material sales.					
720	738	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
720	739	0200	SPECIAL	This fund accounts for operational activity.					
720	739	0286	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Accounts for recyclable material sales.					
720	739	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
720	739	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
720	748	0200	SPECIAL	This fund accounts for operational activity.					
720	748	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
720	790	0200	SPECIAL	This fund accounts for operational activity.					
720	790	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
720	792	0200	SPECIAL	This fund is used for operational activity.					
720	792	0286	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Accounts for recyclable material sales.					
720	792	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
720	792	0288	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN-N	Accounts for sale of surplus supplies and equipment.					
720	792	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
720	792	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
720	793	0200	SPECIAL	This fund is used for operational activity.					
720	793	0286	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Accounts for recyclable material sales.					
720	793	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
701	721	0100	GENERAL	General Fund Activity					
701	721	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
722	722	0000	TITLE NOT FOUND	Budgetary Fund					
722	722	0100	GENERAL	General Fund Activity					
722	722	0200	SPECIAL	These funds are used to support facility inspections.					
722	722	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
720	723	0100	GENERAL	General Fund Activity					
720	723	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
720	724	0100	GENERAL	General Fund Activity					
720	724	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
720	725	0100	GENERAL	General Fund Activity					
720	725	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
720	726	0100	GENERAL	General Fund Activity					
720	726	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
720	728	0100	GENERAL	General Fund Activity					
720	728	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
720	729	0100	GENERAL	General Fund Activity					
720	729	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	730	0100	GENERAL	General Fund Activity					
701	730	0200	SPECIAL	No year end balance					
701	730	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	733	0100	GENERAL	General Fund Activity					
701	733	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	734	0100	GENERAL	General Fund Activity					
701	734	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	735	0100	GENERAL	General Fund Activity					
701	735	0600	INTERNAL SERVICE	No year end balance					
701	735	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	737	0100	GENERAL	General Fund Activity					
701	737	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
720	738	0100	GENERAL	General Fund Activity					
720	738	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
720	739	0100	GENERAL	General Fund Activity					
720	739	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	741	0100	GENERAL	General Fund Activity					
701	741	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	742	0100	GENERAL	General Fund Activity					
701	742	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	743	0100	GENERAL	General Fund Activity					
701	743	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					

701	744	0100	GENERAL	General Fund Activity					
701	744	0600	INTERNAL SERVICE	No year end balance					
701	744	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	745	0100	GENERAL	General Fund Activity					
701	745	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
747	747	0100	GENERAL	General Fund Activity					
747	747	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
720	748	0100	GENERAL	General Fund Activity					
720	748	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	749	0100	GENERAL	General Fund Activity					
701	749	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
750	750	0000	TITLE NOT FOUND	Budgetary Fund					
750	750	0100	GENERAL	General Fund Activity					
750	750	0200	SPECIAL	This fund accounts for operational activity.					
750	750	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
750	750	0280	APPROPRIATED INDIRECT COST RECOVERIES	Accounts for State agencies' share of indirect cost recoveries.					
750	750	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
750	750	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
750	750	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
262	751	0000	TITLE NOT FOUND	Budgetary Fund					
262	751	0100	GENERAL	General Fund Activity					
262	751	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
262	751	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	752	0100	GENERAL	General Fund Activity					
701	752	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	753	0100	GENERAL	General Fund Activity					
701	753	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
754	754	0100	GENERAL	General Fund Activity					
754	754	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	756	0100	GENERAL	General Fund Activity					
701	756	0930	VIRGINIA CRIME VICTIM - WITNESS FUND	No year end balance					
701	756	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	757	0100	GENERAL	General Fund Activity					
701	757	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	760	0100	GENERAL	General Fund Activity					
701	760	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	761	0100	GENERAL	General Fund Activity					
701	761	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
765	765	0000	TITLE NOT FOUND	Budgetary Fund					
765	765	0100	GENERAL	General Fund Activity					
765	765	0200	SPECIAL	This fund accounts for court-ordered child support payments. The activity in this fund is included on the Child Support Agency Fund financial statement template submissions.					
765	765	0202	CENTRAL REGISTRY SEARCH FEES-NON-FEDERAL	Accounts for fees received from daycare facilities and others for child abuse criminal record searches. Funds are used solely to pay for the cost of the search.					
765	765	0204	Interdepartmental Licensing Fees- Background Search Fees.	Accounts for fees received to search FBI and State Police records for the licensing of public and private children's residential facilities.			COV 37.2-416		
765	765	0205	SOCIAL SERVICES BUILDING FUND	No year end balance					
765	765	0235	DCSE INCENTIVES	DSS transferred funds from fund 1000 to fund 0235. That A) A state must expend the full amount of administration and incentive payments received under this part to supplement, and not supplant, other funds used by the State to carry out IV-D program activities or funds for other activities approved by the Secretary and C) State IV-D expenditures may not be reduced as a result of the receipt and reinvestment of incentive payments. DSS states that this separate fund allows them to be in compliance and always be able to document the re-invested incentive funds. See Federal Register, Vo. 65. Number 249, Dec. 27, 2000 Sec 305.35 Reinvestment.					
765	765	0236	COVERING KIDS - RW JOHNSON FOUNDATION GRANT	This fund receives federal monies from the Robert Woods Foundation, a not-for-profit foundation. This fund helps disadvantaged children under 18 years of age who do not have health insurance.					

765	765	0246	DISASTER RECOVERY FUND	Accounts for General Fund Sum Sufficient Appropriations. Funds are used when the Governor declares a "state of emergency"; can be used for anything related to the state of emergency.			COV. 44-146.28		
765	765	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
765	765	0272	PROCUREMENT AND DISTRIBUTION SERVICES	Accounts for purchase of administrative forms for local agencies who, in turn, reimburse the Department.					
765	765	0273	LICENSING APPLICATION FEES	Accounts for processing fees for licenses to operate child welfare agencies. Funds are used for training and development.					
765	765	0275	PUBLIC-PRIVATE EDUCATION ACT FUND	This fund accounts for fees received related to the Public-Private Education Act Fund. Private entities submit unsolicited proposals for projects in which they feel they could offer the State assistance. The receiving agency can charge a fee to review the proposal ranging from \$5,000 - \$50,000. The funds collected are supposed to offset the costs of reviewing the proposal.			COV 56-575.4		
765	765	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
765	765	0288	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
765	765	0700	TRUST AND AGENCY	No year end balance					
765	765	0726	VA INDIVIDUAL DEVELOPMENT ACCT PLUS TRUS	The US Dept of Health awarded VA a grant in federal funds with the VA Community Action Partnership as the grantee. The purpose of this fund is to assist low income people in becoming economically self sufficient by teaching them about economic and consumer issues enabling them to establish matched savings accounts called Individual Development Accounts (IDA). The grantee should allocate 85% of the funds for matching participants IDA savings and 2% for data collection and evaluation. The remaining 13% can be used for project activities and other related matters.					
765	765	0739	STRIPPER WELL OIL OVERCHARGE FUND	This fund is used to account for a court settlement (from the late 1970's, early 1980's) that was prompted by price fixing by individual companies that resulted in the state being overcharged. According to federal guidelines, funds must be used for energy efficiency and energy conservation projects. Funds are usually used for capital projects. State agencies, towns, hospitals, schools, etc. can apply for grants from this fund.					
765	765	0903	VA CHILDREN'S MEDICAL SECURITY INSURANCE	No year end balance					
765	765	0911	FRAUD RECOVERY SPECIAL FUND	Accounts for overpayments collected or recovered by local departments net of refunds due the federal government. Funds are used solely for the purposes of funding state and local fraud control programs.			COV 63.2-526		
765	765	0925	HOME ENERGY ASSISTANCE FUND	This fund accounts for donations to assist individuals with home energy costs.			COV 63.2-805		
765	765	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
765	765	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
765	765	Off-CARS	Family and Children's Trust (LGIP)	This fund shall be to provide for the support and development of services for the prevention and treatment of violence within families. All funds received shall be paid to the treasury of Virginia, which shall be custodian of the Family and Children's Trust Fund.			COV 63.2-2103		
765	765	Off-CARS	Governor's Award Volunteering Excellence (LGIP)						
701	766	0000	TITLE NOT FOUND	Budgetary Fund					
701	766	0100	GENERAL	General Fund Activity					
701	767	0100	GENERAL	General Fund Activity					
701	767	0600	INTERNAL SERVICE	No year end balance					
701	767	0930	VIRGINIA CRIME VICTIM - WITNESS FUND	No year end balance					
701	767	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	768	0100	GENERAL	General Fund Activity					
701	768	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	769	0100	GENERAL	General Fund Activity					
701	769	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	770	0100	GENERAL	General Fund Activity					
701	770	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	771	0100	GENERAL	General Fund Activity					
701	771	0200	SPECIAL	No year end balance					
701	771	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	772	0100	GENERAL	General Fund Activity					
701	772	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	773	0100	GENERAL	General Fund Activity					

701	773	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	774	0100	GENERAL	General Fund Activity					
701	774	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
775	775	0100	GENERAL	General Fund Activity					
775	775	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
799	776	0100	GENERAL	General Fund Activity					
799	776	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets				Fund 1500 is for fixed assets and should be classified as 610 per logic in the procedures	
777	777	0000	TITLE NOT FOUND	Budgetary Fund					
777	777	0100	GENERAL	General Fund Activity					
777	777	0200	SPECIAL	This fund accounts for operational activity.					
777	777	0230	CORRECTIONS SPECIAL RESERVE FUND	No year end balance					
777	777	0240	VIRGINIA PUBLIC SAFETY FUND	Accounts for appropriations from general assembly. Use of funds varies from year to year, but funds are primarily used to purchase equipment.					
777	777	0246	DISASTER RECOVERY FUND	Accounts for General Fund Sum Sufficient Appropriations. Funds are used when the Governor declares a "state of emergency"; can be used for anything related to the state of emergency.					
777	777	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
777	777	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
777	777	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
777	777	0820	VPBA PROJECTS	Blended component unit recorded from Department of Treasury VPBA financial statement template submissions.					
777	777	0903	WORK PROGRAM REVENUE FUND	Accounts for revenues received from articles sold that were made by juveniles in work programs. Funds are used to support the work programs.					
777	777	0953	DRUG OFFENDER ACCESS FUND	Accounts for moneys received from fees imposed on certain drug offense convictions. Funds are used to implement and operate the offender substance abuse screening and assessment program.					
777	777	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
777	777	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
777	777	Off-CARS	Commissary Fund	Accounts for the commissary activity.					
777	777	Off-CARS	J. Bryan Trust Fund	This fund was established through a donation and is used for the general benefit of the wards.					
777	777	Off-CARS	Donation Trust Fund	Accounts for donations that are used for the general benefit of the wards.					
777	777	Off-CARS	Ward Trust Fund	The Inmate/Ward Trust Fund accounts for the savings of inmates and wards of the Department of Corrections and the Department of Juvenile Justice. These amounts are not recorded on CARS.					
778	778	0000	TITLE NOT FOUND	Budgetary Fund					
778	778	0100	GENERAL	General Fund Activity					
778	778	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
778	778	0275	PUBLIC-PRIVATE EDUCATION ACT FUND	This fund accounts for fees received related to the Public-Private Education Act Fund. Private entities submit unsolicited proposals for projects in which they feel they could offer the State assistance. The receiving agency can charge a fee to review the proposal ranging from \$5,000 - \$50,000. The funds collected are supposed to offset the costs of reviewing the proposal.					
778	778	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
778	778	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
778	778	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
720	790	0000	TITLE NOT FOUND	Budgetary Fund					
720	790	0100	GENERAL	General Fund Activity					
720	792	0000	TITLE NOT FOUND	Budgetary Fund					
720	792	0100	GENERAL	General Fund Activity					
720	793	0000	TITLE NOT FOUND	Budgetary Fund					
720	793	0100	GENERAL	General Fund Activity					
720	793	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
794	794	0000	TITLE NOT FOUND	Budgetary Fund					
794	794	0100	GENERAL	General Fund Activity					
794	794	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	795	0100	GENERAL	General Fund Activity					
701	770	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
799	776	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	799	0000	TITLE NOT FOUND	Budgetary Fund					

701	799	0100	GENERAL	General Fund Activity					
701	799	0232	CORRECTIONS CONSTRUCTION UNIT SPECIAL OP						
701	799	0284	RECYCLABLE MATERIAL SALES-GEN-NON-HIGH E	Accounts for recyclable material sales.					
				Accounts for insurance proceeds received when an insured item is damaged.					
701	799	0290	INSURANCE RECOVERY						
701	799	0900	DEDICATED SPECIAL REVENUE						
107	820	0000	TITLE NOT FOUND	Budgetary Fund					
107	820	0100	GENERAL	General Fund Activity					
107	834	0000	TITLE NOT FOUND	Budgetary Fund					
107	834	0100	GENERAL	General Fund Activity					
119	836	0000	TITLE NOT FOUND	Budgetary Fund					
119	836	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
837	837	0000	TITLE NOT FOUND	Budgetary Fund					
837	837	0100	GENERAL	General Fund Activity					
107	839	0000	TITLE NOT FOUND	Budgetary Fund					
107	839	0100	GENERAL	General Fund Activity					
107	840	0000	TITLE NOT FOUND	Budgetary Fund					
107	840	0100	GENERAL	General Fund Activity					
841	841	0000	TITLE NOT FOUND	Budgetary Fund					
841	841	0100	GENERAL	General Fund Activity					
841	841	0400	COMMONWEALTH TRANSPORTATION	No year end balance					
				Accounts for aviation fuel tax and sales & use tax on airplane sales. Funds are transferred to Dept. of Aviation.				Sect 5.1-51; Sect 58.1-1509	
841	841	0461	AVIATION FEES AND TAXES						
				Accounts for sale of aviation license plates. Part of the money from the sale of each license plate is used to support aviation education at Virginia museums.				Sect 46.2-746.11	
841	841	0466	AVIATION EDUCATION FACILITIES FUND						
				Accounts for tolls and other revenues derived from transportation projects and appropriations from the General Assembly. Money can only be borrowed from the Transportation Trust Fund if certain restrictions are met in accordance with the Appropriation Act. Repayment must be made.				Section 3-1.03B,C of Chapter 1073	
841	841	0471	TRANSPORTATION TRUST FUND						
841	841	0475	COMMONWEALTH AIRPORT FUND	This fund is considered part of the Transportation Trust Fund.				Sect 58.1-638	
841	841	0488	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN-N	Accounts for sale of surplus supplies and equipment.					
841	841	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
841	841	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
841	841	Off-CARS	Aviation LGIP Fund	Accounts for funds held in lieu of insurance for pilot licensure. LGIP account histories are used to record this activity.					
107	842	0000	TITLE NOT FOUND	Budgetary Fund					
107	842	0100	GENERAL	General Fund Activity					
107	844	0000	TITLE NOT FOUND	Budgetary Fund					
107	844	0100	GENERAL	General Fund Activity					
107	845	0000	TITLE NOT FOUND	Budgetary Fund					
107	845	0100	GENERAL	General Fund Activity					
107	847	0000	TITLE NOT FOUND	Budgetary Fund					
107	847	0100	GENERAL	General Fund Activity					
848	848	0000	TITLE NOT FOUND	Budgetary Fund					
848	848	0100	GENERAL	General Fund Activity					
848	848	0200	SPECIAL	This fund accounts for grants from private organizations				4-1.04a3a)7)	
848	848	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
848	848	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
850	850	0000	TITLE NOT FOUND	Budgetary Fund					
850	850	0920	PERSONAL PROPERTY TAX RELIEF FUND						
850	850	0921	PERSONAL PROPERTY TAX RELIEF FD - 2006 &						
851	851	0000	TITLE NOT FOUND	Budgetary Fund					
851	851	0100	GENERAL	General Fund Activity					
				Activity is included on a component unit financial statement template submission.					
851	851	0700	TRUST AND AGENCY						
				Activity is included on a component unit financial statement template submission.					
851	851	0932	TICR FUND						
				Activity is included on a component unit financial statement template submission.					
851	851	0942	TOBACCO INDEMNIFICATION/COMMUNITY REVITA						
				Activity is included on a component unit financial statement template submission.					
851	851	1500	GENERAL FIXED ASSET ACCOUNT GROUP						
852	852	0000	TITLE NOT FOUND	Budgetary Fund					
852	852	0100	GENERAL	General Fund Activity					
				Activity is included on a component unit financial statement template submission.					
852	852	0943	VIRGINIA TOBACCO SETTLEMENT FUND						
853	853	0000	TITLE NOT FOUND	Budgetary Fund					
858	858	0000	TITLE NOT FOUND	Budgetary Fund					

858	858	0100	GENERAL	General Fund Activity					
858	858	0200	SPECIAL						
859	859	0000	TITLE NOT FOUND	Budgetary Fund					
859	859	0100	GENERAL	General Fund Activity					
859	859	0200	SPECIAL						
860	860	0000	TITLE NOT FOUND	Budgetary Fund					
860	860	0100	GENERAL	General Fund Activity					
861	861	0000	TITLE NOT FOUND	Budgetary Fund					
861	861	0100	GENERAL	General Fund Activity					
861	861	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
861	861	0931	VIRGINIA TECHNOLOGY INFRASTRUCTURE FUND						
885	885	0000	TITLE NOT FOUND	Budgetary Fund					
885	885	0100	GENERAL	General Fund Activity					
912	912	0000	TITLE NOT FOUND	Budgetary Fund					
912	912	0100	GENERAL	General Fund Activity					
912	912	0200	SPECIAL	This fund is used for agency operations.					
912	912	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
912	912	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
912	912	0288	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
912	912	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
912	912	0820	VPBA PROJECTS	Blended component unit recorded from Department of Treasury VPBA financial statement template submissions.					
912	912	0941	VETERANS SERVICES FUND	This fund accounts for foundation donations for general assistance to veterans.					
912	912	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
912	912	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
921	921	0000	TITLE NOT FOUND	Budgetary Fund					
921	921	0100	GENERAL	General Fund Activity					
934	934	0000	TITLE NOT FOUND	Budgetary Fund					
934	934	0100	GENERAL	General Fund Activity					
934	934	0265	ADVANCED COMMUNICATIONS ASSISTANCE FUND	Activity included on ITA's higher education financial statement template submission					
935	935	0000	TITLE NOT FOUND	Budgetary Fund					
935	935	0100	GENERAL	General Fund Activity					
935	935	0300	HIGHER EDUCATION OPERATING	Activity included on Roanoke Higher Education Authority's higher education financial statement template submission					
936	936	0000	TITLE NOT FOUND	Budgetary Fund					
936	936	0100	GENERAL	General Fund Activity					
937	937	0000	TITLE NOT FOUND	Budgetary Fund					
937	937	0100	GENERAL	General Fund Activity					
937	937	0200	SPECIAL	Activity included on S VA Higher Education Training Center's higher education financial statement template submission					
937	937	0300	HIGHER EDUCATION OPERATING	Activity included on S VA Higher Education Training Center's higher education financial statement template submission					
937	937	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Activity included on S VA Higher Education Training Center's higher education financial statement template submission					
937	937	0306	AUXILIARY ENTERPRISE	Activity included on S VA Higher Education Training Center's higher education financial statement template submission					
937	937	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
938	938	0000	TITLE NOT FOUND	Budgetary Fund					
938	938	0100	GENERAL	General Fund Activity					
938	938	0200	SPECIAL	Activity included on New College Institute's Higher Education Authority's higher education financial statement template submission					
938	938	0300	HIGHER EDUCATION OPERATING	Activity included on New College Institute's Higher Education Authority's higher education financial statement template submission					
941	941	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C						
942	942	0000	TITLE NOT FOUND	Budgetary Fund					
942	942	0100	GENERAL	General Fund Activity					
942	942	0200	SPECIAL	This fund accounts for education & exhibit support for the city of Martinsville as well as other miscellaneous operational activity.					

942	942	0800	DEBT SERVICE	Activity is included on a component unit financial statement template submission.					
942	942	0820	VPBA PROJECTS	Blended component unit recorded from Department of Treasury VPBA financial statement template submissions.					
942	942	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
942	942	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
948	948	0000	TITLE NOT FOUND	Budgetary Fund					
948	948	0100	GENERAL	General Fund Activity					
948	948	0200	SPECIAL	Activity included on SW VA Higher Education Training Center's higher education financial statement template submission					
948	948	0280	APPROPRIATED INDIRECT COST RECOVERIES	Activity included on SW VA Higher Education Training Center's higher education financial statement template submission					
948	948	0300	HIGHER EDUCATION OPERATING	Activity included on SW VA Higher Education Training Center's higher education financial statement template submission					
948	948	0700	TRUST AND AGENCY	Activity included on SW VA Higher Education Training Center's higher education financial statement template submission					
948	948	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Activity included on SW VA Higher Education Training Center's higher education financial statement template submission					
122	949	0000	TITLE NOT FOUND	Budgetary Fund					
122	949	0100	GENERAL	General Fund Activity					
122	951	0000	TITLE NOT FOUND	Budgetary Fund					
957	957	0000	TITLE NOT FOUND	Budgetary Fund					
957	957	0100	GENERAL	General Fund Activity					
957	957	0200	SPECIAL	This fund accounts for Commonwealth's Service Attorney's Council training registration fees. All monies are expended on the training needs.					
957	957	0233	STATE ASSET FORFEITURE FUND	Proceeds come from DCJS for forfeited drug assets in state cases.					
957	957	1000	FEDERAL TRUST	This fund accounts for Federal funds.					
140	960	0000	TITLE NOT FOUND	Budgetary Fund					
140	960	0100	GENERAL	General Fund Activity					
140	960	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
107	961	0000	TITLE NOT FOUND	Budgetary Fund					
107	961	0100	GENERAL	General Fund Activity					
107	961	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
194	962	0000	TITLE NOT FOUND	Budgetary Fund					
194	962	0100	GENERAL	General Fund Activity					
194	962	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
963	963	0410	COMMONWEALTH TRANSPORTATION FUND	Accounts for various taxes and civil penalties. Funds are used for highway maintenance and administrative costs.					
971	971	0000	TITLE NOT FOUND	Budgetary Fund					
971	971	0100	GENERAL	General Fund Activity					
986	986	0000	TITLE NOT FOUND	Budgetary Fund					
986	986	0100	GENERAL	General Fund Activity					
989	989	0000	TITLE NOT FOUND	Budgetary Fund					
989	989	0100	GENERAL	General Fund Activity					
992	992	0000	TITLE NOT FOUND	Budgetary Fund					
992	992	0100	GENERAL	General Fund Activity					
993	993	0820	VPBA PROJECTS	Blended component unit recorded from Department of Treasury VPBA financial statement template submissions.					
995	995	0000	TITLE NOT FOUND	Budgetary Fund					
995	995	0100	GENERAL	General Fund Activity					
995	995	0700	TRUST AND AGENCY	This fund only contains budgetary activity.					
996	996	0100	GENERAL	General Fund Activity					
997	997	0100	GENERAL	General Fund Activity					
997	997	0728	CDS OFFSET MONIES HELD IN SUSPENSE	No year end balance					
997	997	0756	LOTTERY PROCEEDS FUND						
998	998	0100	GENERAL	General Fund Activity					
999	999	0000	TITLE NOT FOUND	Budgetary Fund					
999	999	0100	GENERAL	General Fund Activity					
999	999	0200	SPECIAL	Activity included on the ABC enterprise fund financial statement template submission					
999	999	0500	ENTERPRISE	Activity included on the ABC enterprise fund financial statement template submission					

999	999	0533	STATE ASSET FORFEITURE FUND	Activity included on the ABC enterprise fund financial statement template submission					
999	999	0536	FEDERAL ASSET FORFEITURE FUND - DEPT OF	Activity included on the ABC enterprise fund financial statement template submission					
999	999	0537	FEDERAL ASSET FORFEITURE FUND - DEPT OF	Activity included on the ABC enterprise fund financial statement template submission					
999	999	0588	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN-N	Activity included on the ABC enterprise fund financial statement template submission					
999	999	0702	LITERARY FUND	The Literary Fund accounts for revenues from fines, forfeitures, and proceeds from unclaimed property and is used primarily to support public education in the Commonwealth. This fund provides low interest loans to school divisions for construction, renovations, and expansion of school buildings. The entire fund is constitutionally restricted for public schools.					
999	999	1000	FEDERAL TRUST	Activity included on the ABC enterprise fund financial statement template submission					